DOCUMENT RESUME

ED 213 080 EA 014 373

AUTHOR	Vaughan, David
TITLE	Minorities, the Poor and School Finance Reform. Vol. 4: The Impact of Florida's 1973 School Finance Reform on Poor and Minority Children.
INSTITUTION	Intercultural Development Research Association, San Antonio, Tex.
SPONS AGENCY	National Inst. of Education (DHEW), Washington, D.C.
PUB DATE	Jul 79
CONTRACT	400-76-0136
NOTE	146p.; For related documents, see EA 014 370-378. Some figures and tables may reproduce poorly due to small print of original document.
AVAILABLE FROM	Intercultural Development Research Association, 5835 Callaghan, Suite 350, San Antonio, TX 78228.
EDRS PRICE	MF01 Plus Postage. PC Not Available from EDRS.
DESCRIPTORS	Disadvantaged Youth; *Economically Disadvantaged; Elementary Secondary Education; Equalization Aid; *Ethnic Distribution; Expenditure Per Student; Federal Aid; *Finance Reform; Income; *Minority Group Children; Rural Urban Differences; *School District Spending; School Funds; State Aid; Tables (Data); Tax Effort
IDENTIFIERS	*Equity (Education); Fiscal Neutrality; *Florida; School District Wealth

ABSTRACT

As part of a nine-volume, six-state study of the impact of school finance reform on minorities and the poor, the author examines the history and effects of finance reform in Florida. He chronicles Florida's school financing methods since 1947 and discusses the aid formula instituted under the state's 1973 reform law. Correlation coefficients, percentiles, and averages are used to analyze data on educational revenues, school district wealth, tax effort, ethnicity, personal and family income, and urban location. Among the empirical findings are that blacks are less concentrated in particular school districts than are Spanish-background students and that the 1973 reform caused a slight increase in fiscal neutrality, an increase in state revenues to districts with high concentrations of Spanish-background pupils, and little change in the relationship between school revenues and districts' percentages of black or poor students. (RW)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED215060

U.S. DEPARTMENT OF EDUCATION
NATIONAL INSTITUTE OF EDUCATION
EDUCATIONAL RESOURCES INFORMATION
CENTER (ERIC)
☒ This document has been reproduced as received from the person or organization originating it.
☐ Minor changes have been made to improve reproduction quality.
● Points of view or opinions stated in this document do not necessarily represent official NIE position or policy.

MINORITIES, THE POOR AND SCHOOL FINANCE REFORM

VOL. 4: THE IMPACT OF FLORIDA'S 1973 SCHOOL FINANCE REFORM ON POOR AND MINORITY CHILDREN

David Vaughan

EA 014 373

Robert Brischetto, General Editor

A Report Submitted to the National Institute of Education
U.S. Department of Health, Education and Welfare
Contract No. 400-76-0136

JULY, 1979

IDRA
INTERCULTURAL DEVELOPMENT RESEARCH ASSOCIATION

MINORITIES, THE POOR AND SCHOOL FINANCE REFORM

Robert Brischetto, General Editor

VOLUMES

1. An Impact Study of Six States
   Robert Brischetto and David Vaughan
2. The Impact of Texas' 1975 School Finance Reform on Poor and Minority Children
   Robert Brischetto
3. The Impact of California's 1972 School Finance Reform on Poor and Minority Children
   Robert Singleton, Joseph O. Garcia and Ruben W. Espinosa
4. The Impact of Florida's 1973 School Finance Reform on Poor and Minority Children
   David Vaughan
5. The Impact of New Mexico's 1974 School Finance Reform on Poor and Minority Children
   David Vaughan with the assistance of Elizabeth Vaughan
6. The Impact of Colorado's 1973 School Finance Reform on Poor and Minority Children
   Renee Marie Montoya and Gale G. Whiteneck
7. Statistical Note on a New Case for Discrimination in Texas School Finance
   Robert Brischetto
8. A History of School Finance Reform Litigation and the Interests of Urban, Poor and Minority Children
   Paul R. Dimond
9. Summary and Conclusions
   Robert Brischetto

The work upon which this publication is based was performed pursuant to Contract No. 400-76-0136 of the National Institute of Education. It does not, however, necessarily reflect the views of that agency.

MINORITIES, THE POOR AND SCHOOL FINANCE REFORM

VOL. 4: THE IMPACT OF FLORIDA'S 1973 SCHOOL FINANCE REFORM ON POOR AND MINORITY CHILDREN

David Vaughan

Robert Brischetto, General Editor

A Report Submitted to the National Institute of Education
U.S. Department of Health, Education and Welfare
Contract No. 400-76-0136

JULY, 1979

Copyright © Intercultural Development Research Association 1979
5835 Callaghan, Suite 350
San Antonio, Texas 78228

CONTENTS

Page

LIST OF FIGURES iv

LIST OF TABLES v

PREFACE x

INTRODUCTION. 1

HISTORY OF FLORIDA SCHOOL FINANCE 3

  1947-1972: The Minimum Foundation Program
  The 1973 Reform: The Florida Education Finance Plan

THE RESEARCH PROBLEM 15
  The Research Questions

EMPIRICAL RESULTS 16
  Statewide Distributions
  Wealth Discrimination
  Distribution of Revenue Among Ethnic and Income Groups: Statewide Analysis
  Group Differences Within Community Type
  District Concentration of Minority and Poor Pupils
  Personal Wealth
  Explaining the District Concentration Results

SUMMARY. 123

FOOTNOTES. 128

LIST OF FIGURES

Page

1 FEFP Computations. 13

2 Distribution of Pupils and Florida School Districts, by 1976-77 Equalized Valuation Per Pupil. 20

3 Distribution of Pupils and Florida School Districts by State and Local Revenue Per Pupil: 1975-76. 21

4 Concentrations of Spanish-Background Pupils in Florida School Districts. 42

5 Concentrations of Black Pupils in Florida School Districts 48

6 Concentrations of Poor Pupils in Florida School Districts 53

LIST OF TABLES

Page

1 FEFP Program Cost Factors. 9

2 Programs Under the FEFP, 1976-77 12

3 Summary Statistics on Selected School Finance and Demographic Variables for Florida, 1971-75 16-18

4 Four Measures of Equality on Selected School Finance Variables for Florida School Districts 1972-73 to 1975-1976 19

5 Pearson Correlations Relating School Finance Variables to District Wealth for Florida School Districts: 1972-73 to 1975-76. 27

6 Demographic Characteristics of Quartiles of Pupils in Florida School Districts Categorized by Equalized Market Value Per Pupil, 1972-73 to 1975-76 Part I. 28

7 Demographic Characteristics of Quartiles of Pupils in Florida School Districts Categorized by Equalized Market Value Per Pupil 1972-73 to 1975-76 Part II. 30

8 Mean Equalized Tax Rate and Local Revenue Per Pupil by Pupil Quartiles of Equalized Property Value in Florida School Districts 1972-73 to 1975-76 31

9 Mean State Revenue and State Plus Local Revenue Per Pupil by Pupil Quartiles of Florida School Districts Categorized by Equalized Market Value Per Pupil 1972-73 to 1975-76 33

10 Mean Federal Revenue and Total Revenue Per Pupil by Pupil Quartiles of Florida School Districts Categorized by Equalized Market Value Per Pupil 1972-73 to 1975-76 36

11 Florida School Districts Ranked by Number of Spanish-Background Students: 1975-76. 38-39

LIST OF TABLES (Continued)

Page

12 Florida School Districts Ranked by Percentage of Students of Spanish Background. 40-41

13 Florida School District Ranked by Number of Black Students: 1975-76 44-45

14 Florida School Districts Ranked by Percentage of Black Students. 46-47

15 Florida School Districts Ranked by Number of Students Below Poverty Level 49-50

16 Florida School Districts Ranked by Percentage of Students Below Poverty Level. 51-52

17 Distribution of Each Ethnic Group in Florida School Districts Ranked by Equalized Property Value Per Pupil in ADA: 1975-76 55

18 Distribution of Poor and Non-poor Groups in Florida School Districts Ranked by Equalized Property Value Per Pupil 56

19 Statewide Means of Equalized Property Value and Numbers of Pupils in Ethnic and Income Groups for Florida School Districts: 1972-73 to 1975-76 57

20 Statewide Mean Percent Urban, Percent Poor, and Family Income From 1970 Census for Ethnic and Income Groups in Florida School Districts: 1972-73. 59

21 Statewide Means of Equalized Tax Rate and Local Revenue Per Pupil For Ethnic and Income Groups in Florida School Districts: 1972-73 to 1975-76. 60

22 Statewide Means of State Rev.. Per Pupil and Local Plus State Revenue Per Pupil for Ethnic and Income Groups in Florida School Districts: 1972-72 to 1975-76 62

23 Statewide Means of Federal Revenue Per Pupil and Total Revenue Per Pupil for Ethnic and Income Groups in Florida School Districts: 1972-73 to 1975-76 63

LIST OF TABLES (Continued)

Page

24 Mean Equalized Assessed Value by Community Type for FLorida School Districts: 1972-73 to 1975-76 65

25 Mean Family Income, Percent Poor, and Percent Urban from 1970 Census by Community Type for Florida School Districts: 1972-73 67

26 Percentages of Black and Spanish-Background Pupils by Community Type in Florida School Districts: 1972-73. 68

27 Mean Equalized Tax Rate and Local Revneue Per Pupil by Community Type for Florida School Districts: 1972-73 to 1975-76 69

28 Mean State Revenue Per Pupil and State Plus Local Revenue Per Pupil by Community Type for Florida School Districts: 1972-73 to 1975-76 71

29 Mean Federal Revenue Per Pupil and Total Revenue Per Pupil by Community Type for Florida School Districts: 1972-73 to 1975-76 72

30 Mean Local Revenue Per Pupil by Community Type for Ethnic Groups in Florida School Districts: 1972-73 to 1975-76 73

31 Mean Local Revenue Per Pupil by Community Type for Income Groups in Florida School Districts: 1972-73 to 1975-76 74

32 Mean State Revenue Per Pupil by Community Type for Ethnic Groups in Florida School Districts: 1972-73 to 1975-76 75

33 Mean State Revenue Per Pupil by Community Type for Income Groups in Florida School Districts: 1972-73 to 1975-76 76

34 Mean State Plus Local Revenue Per Pupil by Community Type for Ethnic Groups in Florida School Districts: 1972-73 to 1975-76. 77

35 Mean State Plus Local Revenue Per Pupil by Community Type for Income Groups in Florida School Districts: 1972-73 to 1975-76. 78

LIST OF TABLES (Continued)

Page

36 Mean Federal Revenue Per Pupil by Community Type for Ethnic Groups in Florida School Districts: 1972-73 to 1975-76 79

37 Mean Federal Revenue Per Pupil by Community Type for Income Groups in Florida School Districts: 1972-73 to 1975-76 80

38 Mean Total Revenue Per Pupil by Community Type for Ethnic Groups in Florida School Districts: 1972-73 to 1975-76 81

39 Mean Total Revenue Per Pupil by Community Type for Income Groups in Florida School Districts: 1972-73 to 1975-76 82

40 Weighted Correlations Between Percentages of Pupils in Ethnic and Poor Groups and School Finance Variables for Florida School Districts: 1972-73 to 1975-76 84

41 Demographic Characteristics of Florida School Districts Categorized by Percent Spanish-Background: 1972-73 to 1975-76. 86

42 Demographic Chatacteristics of Florida School Districts Categorized by Percent Spanish-Background Pupils: 1972-73. 88

43 Tax Millage and Local Revenue by Percent Spanish Heritage Enrollment in Florida School Districts: 1972-73 to 1975-76 90

44 State and Total State-Local Revenue by Percent Spanish Heritage Enrollment in Florida School Districts: 1972-73 to 1975-76 92

45 Mean Federal and Total Revenue Per Pupil in Florida School Districts Categorized by Percent Spanish-Background Pupils: 1972-73 to 1975-76. 94

46 Demographic Characteristics of Florida School Districts Categorized by Percent Black Pupils: 1972-73 to 1975-76 96

47 Demographic Chatacteristics of Florida School Districts Categorized by Percent Black Pupils: 1972-73. 98

LIST OF TABLES (Continued)

Page

48 Mean Equalized Millage Rate and Local Revenue Per Pupil by Percent Black Enrollment in Florida School Districts: 1972-73 to 1975-76. 100

49 Mean State Revenue and State Plus Local Revenue Per Pupil by Percent Black Enrollment in Florida School Districts: 1972-73 to 1975-76. 102

50 Mean Federal Revenue and Total Revenue Per Pupil by Percent Black Enrollment in Florida School Districts: 1972-73 to 1975-76 104

51 Demographic Chatacteristics by Mean Family Income of School District Residents (1970 Census) for Florida School Districts: 1972-73 to 1975-76. 107

52 Demographic Chatacteristics by Mean Family Income of School District Residents (1970 Census) for Florida School Districts: 1972-73 108

53 Mean Equalized Tax Rate and Local Revenue Per Pupil by Mean Family Income of School District Residents (1970 Census) in Florida School Disticts: 1972-73 to 1975-76 110

54 State and State Plus Local Revenue Per Pupil by Mean Family Income of School District Residents (1970 Census) for Florida School Districts: 1972 to 1975-76. 112

55 Federal and Total Revenue Per Pupil by Mean Family Income of District Residents (1970 Census) for Florida School Districts: 1972-73 to 1975-76 114

56 Correlations Among School Finance and Demographic Variables in Florida School Districts: 1972-73 117

57 Correlations Among School Finance and Demographic Variables in Florida School Districts: 1973-74 118

58 Correlations Among School Finance and Demographic Variables in Florida School Districts: 1974-75 119

59 Correlations Among School Finance and Demographic Variables in Florida School Districts: 1975-76 120

PREFACE

The Intercultural Development Research Association (IDRA) with support from the National Institute of Education (Contract No. 400-76-0136) undertook a study of the impact of recent school finance reforms on poor and minority students in six states--California, Colorado, Florida, Michigan, New Mexico and Texas. The objective of the study was to track the distribution of dollars for education among districts with pupils of different ethnic and income groups from before to after "reform" legislation was implemented. The ultimate goal of this research was to inform policy makers on the state and federal levels about whether and to what extent legislative reforms of the first half of the 1970's have redistributed education resources in a manner which is more equitable for poor and minority students so that future policies might be measured by such a standard of equity.

The research, while sponsored by IDRA of San Antonio, was a cooperative effort with several school finance study projects originated by the National Urban Coalition (NUC) of Washington, D.C. Robert Bothwell, former director of the Education Finance Division of NUC, proposed this cooperative research effort. The purpose of the joint research effort was not only to study the impact of school finance reforms on poor and minority pupils, but also to provide the school finance reform projects with the data and statistical tools necessary to continue to monitor school finance legislation in their respective states well beyond the termination of this study.

The findings of the study are reported in nine volumes. This report (Volume 4) details the findings on the impact of the Florida Education Finance Program implemented by the 1973 school finance law on poor and minority children. The author, David Vaughan, was co-investigator throughout the entire six state study.

The effects of the Florida reform are compared with those of five other states in Volume 1: An Impact Study of Six States.

Volumes 2, 3, 5, and 6 are individual state reports on Texas, California, New Mexico and Colorado, respectively. Each report gives an historical overview of school finance legislation, a detailed description of the reform, and an in-depth analysis of the outcomes of the school finance funding system before and after the reform was implemented.

Volumes 7: A Statistical Note on a New Case for Discrimination in Texas School Finance presents the methodology which might be adopted in court arguments for wealth discrimination as it affects poor and minority children.

Volume 8: A History of School Finance Reform Litigation and the Interests of Urban, Poor and Minority Children gives an overview of school finance reform litigation in the context of other educational reform litigation efforts in behalf of poor and minority children.

Volume 9: Summary and Conclusions condenses the major findings from the six state study and discusses their implications for future legislative reforms.

Robert Brischetto
Study Director
July, 1979

INTRODUCTION

Florida has been among those states whose populations have increased as a result of the general movement towards the sun belt. Since the turn of the century, Florida's population has continuously increased, both in number and in percentage of the total population of the United States. In 1920, Florida ranked 32nd in population; in 1970, Florida ranked as the ninth most populous state in the U.S. A number of reasons can be given for Florida's ever-increasing population. These include retirees moving to Florida, tourism, government installations, increasing amounts of manufacturing, and the large citrus industry and other types of agriculture.[1]

As Florida's population increased over the years, it also changed in other ways. Today, Florida has a larger percentage of senior citizens than any other state. The percentage of Blacks in Florida's population has continuously decreased. In 1920, Blacks represented about 34 percent of Florida's population. By 1970, Blacks made up only 15 percent of the population. Florida has also become more affluent. In the period of 1968 to 1971, Florida's per capita income increased at a faster rate than did income in the U.S. as a whole. In 1970, Florida ranked 26th in per capita income, but 13th nationally in the amount of increase in income from 1960 to 1970. Florida is still not a wealthy state overall in personal income. In 1970, Florida's median family income was well below the national median.[2]

In land area, most of Florida is rural. However, most of the population is concentrated in urban areas. In 1972, 73 percent of Florida's population lived in the 11 largest counties.[3]

Besides Anglos, the two main ethnic groups in Florida are Blacks and people of Spanish language. As was mentioned above, Blacks make up about 15 percent of Florida's population and over 50 percent of the population in several small rural counties. People of Spanish background, mostly Cuban immigrants, make up about 2 percent of Florida's population and are concentrated in urban counties. In fact, the majority of the people of Spanish background in Florida live in Dade County. Other ethnic groups make up about .4 percent of Florida's population.[4]

The significant changes in Florida's economy and population over the past few decades have not taken place without exacting their price. One result was that government services--most notably education--which were exemplary in the 1940s, increasingly manifested problems in the 1970s. In response to these problems, a significant reform in Florida's public school finance system was implemented during 1973. The purpose of the present report is to examine the amounts of school revenues received by poor and ethnic minority students after the reform, and to make comparisons with the prereform situation. This purpose will be met, first, with a detailed examination of the mechanics of Florida's public school finance system, both before and after the reform. Then data will be discussed which will show the actual impact of the reform on amounts of revenues received by poor and minority students.

HISTORY OF FLORIDA SCHOOL FINANCE

1947-1972: The Minimum Foundation Program

The first of several "blue-ribbon" governor-appointed citizens' committees in education finance was convened in 1945. This committee was an important agent in formulating Florida's Minimum Foundation Program (MFP), which was implemented in 1947.[5] Under the MFP, a Streyer-Haig-based foundation system, Florida moved from every-district-for-itself to a state guarantee that each child would receive at least a minimum education.[6]

Originally a very simple system, the MFP became over the years very complicated as additions and special provisions were made to meet changing circumstances. Under the MFP, funds were distributed by the instructional unit, approximately 27 students in ADA. Revenues under the MFP included:[7]

Operating funds

1. MFP instructional salaries
2. MFP transportation
3. MFP other current expenses
4. MFP educational improvement expenses
5. MFP recalculation
6. MFP no loss guarantee
7. racing commission
8. state free textbooks
9. ad valorem tax equalization
10. state forest funds
11. driver education program
12. state boat license tax
13. state mobile home tax
14. retirement matching
15. exceptional child funds
16. school food supplement
17. other state sources

In addition, several different funds existed for debt service and for capital improvement. As may be seen, many different types and sources of funds existed under the MFP.

The MFP had several very advantageous features. First, all districts were unified kindergarten through high school and were coterminous with counties. Florida has not had problems with gerrymandered school districts and has not had to undergo the pains of consolidation, as many states have. Local school tax rates were set by the school boards and were limited to a maximum of ten mills (for operating revenues) on 100 percent valuation of property. In 1947, the minimum local effort required for participation in the MFP was three mills. In 1970, the Legislature passed a bill which raised this minimum from 3 mills to 7 mills over a four-year period. After the 1973 reform, the raise in minimum tax rate was continued as planned in 1970. As a matter of practice, relatively little variation existed among the districts in tax rate. In 1970, 46 districts were taxing at the maximum ten mills, and the lowest tax rate was over seven mills. Because Florida has county-wide school districts, property tax assessors operated on a county-wide basis.[8]

However, by 1973 the MFP had several severe problems. The first had to do with the salary portion. Part of the per-instructional unit revenue guarantee under the MFP covered teachers' salaries. This allowance varied and was based on teacher education and experience levels. The original rationale for this was, first, to provide incentive for districts to hire not just the cheapest teachers available; secondly, to prevent salary discrimination based on race, and finally, to encourage teachers to take additional college credits. Unfortunately, the computations involved in the salary portion of the MFP were extremely complicated. Furthermore, these reasons, while perhaps valid in 1947, do not seem valid today. Civil rights legislation prevents racial discrimination in salaries, and teacher certification laws insure that all teachers meet minimum acceptable requirements. The salary incentives force the state to operate extensive graduate programs in education and discourage teachers from participating in education which does not carry college credit, even though no evidence exists which shows that teachers with advanced college credits can, in general, perform better in the classroom.

A second serious problem had to do with the instructional unit concept. A survey of all Florida school districts conducted by Garms, et al.[9], found that students were frequently assigned on the basis of 27 students per classroom, 27 being the number of students per instructional unit under the MFP. The instructional unit concept apparently tends to discourage other more innovative ways of presenting instruction, such as team teaching, use of paraprofessionals, and adjusting class size according to subject matter and instructional medium. Another problem with the instructional unit concerned the "other current expense" money. This allowance may have been reasonable for instructional units which represent teachers in classrooms, but the same allowances may be much too small or large for instructional units which represent other staff, such as principals, librarians, or other non-teaching personnel.

The third and most serious problem of the instructional unit concept as applied by the MFP had to do with double-counting of students in special programs. For exceptional child programs in which students participate full-time, districts were given one unit for each teacher, if the numbers of pupils for each teacher fell between specified minimums and maximums. These students were not counted in the normal ADA. However, for students who were in special programs on a part-time basis, double-counting occurred. These children were first counted in the basic ADA (as full-time students) and then additionally counted in exceptional children instructional units. The following example, considering statewide average enrollments in Educable Mentally Retarded (EMR) programs, will illustrate the real effects of these procedures for computing instructional units for special programs. The statewide mean number of full-time pupils per teacher in EMR programs during 1971-72 was 12.6 (compared with approximately 27 pupils per teacher in normal programs). Therefore, full-time EMR programs received about 2.14 times as much revenue per pupil under the MFP as did normal pupils, not an unreasonable amount. However, the picture is very different for students who participated in EMR programs on a part-time basis. Statewide, about 20.4 part-time pupils were found per teacher in EMR programs; these pupils averaged about 10 hours per week in EMR classes. The part-time EMR teacher therefore had, on the average, 204 contact hours per week, compared with 810 for normal full-time teachers (based on 27 pupils for 30 hours/week).

Therefore, the effective weight for part-time EMR pupils is 3.97, but these pupils also contributed to the normal ADA count. Therefore, the real effective weight for part-time EMR pupils was 4.97, an extremely large figure. A similar situation existed in other special and vocational programs.[10]

Transportation and capital outlay were also problems under the MFP. Many districts did not receive enough revenue for capital outlay expenses. These districts were encouraged to take advantage of double-counting in special programs by enrolling large numbers of pupils in such programs, operating them at less than the allowance, and siphoning off the extra money for capital expenditure.[11]

As may be seen, the MFP had several strong points. However, that program also had some potentially severe problems which could not easily be solved by minor adjustments. Therefore, in 1973, public school finance in Florida had a fresh start.

The 1973 Reform: The Florida Education Finance Plan

As with the 1947 implementation of the MFP, a governor-appointed citizens' committee played an important role in the implementation of Florida's 1973 school finance reform. This new system, the Florida Education Finance Plan (FEFP), was passed by the Legislature in early June, 1973, and was first implemented during the 1973-74 school year.[12] Under the FEFP, public school finance in Florida was completely revamped. Features of Florida's new educational finance system are outlined below. Like its predecessor, the FEFP is a foundation plan.

Under the FEFP, the basic unit for distribution of funds was switched from the instructional unit to the full time equivalent student. Florida's entire educational program is divided into 26 programs. These programs include three basic programs, at different grade levels, 15 special programs for exceptional students, 6 vocational-technical programs, and two adult education programs. Each program has been assigned a weight, reflecting the relative cost of educating one full-time equivalent student in that particular program. The program weights are used in computing each district's entitlement of state revenue under the FEFP. A list of the 26 programs and their weights is contained in Table 1.[13]

The first step in computing a district's state revenue under the FEFP is to determine its number of full-time equivalent (FTE) students in each of the 27 programs. FTE counts are determined by week-long surveys which are conducted at least four times during the school year. A student who participates in a program on a less than full-time basis is counted in the FTE for that program according to the percentage of "full-time" spent in the program. For example, if a pupil spent half time in a basic program and half time in a vocational program (and was a full-time student with time split between two programs), that student would contribute half of an FTE to each of the two programs. The state provides definitions of what constitutes full-time enrollment and of how to compute FTE proportions for part-time enrollment.[14]

TABLE 1

FEFP PROGRAM COST FACTORS

Basic Programs	Cost Factor
Kindergarten and Grades 1,2, and 3	1.234
Grades 4,5,6,7,8, and 9	1.00
Grades 10,11, and 12	1.10
Special Exceptional Student Programs	
Educable mentally retarded	2.30
Trainable mentally retarded	3.00
Physically handicapped	3.50
Physical & occupational therapy, part-time	6.00
Speech and hearing therapy, part-time	10.00
Deaf	4.00
Visually handicapped, part-time	10.00
Visually handicapped	3.50
Emotionally disturbed, part-time	7.50
Emotionally disturbed	3.70
Socially maladjusted	2.30
Specific learning disability, part-time	7.50
Specific learning disability	2.30
Gifted, part-time	3.00
Hospital & homebound, part-time	15.00
Special Vocational-Technical Programs	
Vocational Education I	4.26
Vocational Education II	2.64
Vocational Education III	2.18
Vocational Education IV	1.69
Vocational Education V	1.40
Vocational Education VI	1.17
Special Adult General Education Programs	
Adult basic education & adult high school	1.28
Adult community service *	.675

Base student allocation.-- The base student allocation is determined annually by the Legislature. For the 1976-77 school fiscal year, the base student allocation is $754.51. However, this allocation may be adjusted upward if the appropriation exceeds the total amount earned by school districts.

*Not funded through FEFP for 1976-77.

Source: Florida Department of Education, Florida Education Finance Program: State Support for Public Schools, 1976-1977 (Tallahassee, Florida: Department of Education, 1976).

A district's total weighted FTE is then computed. The total weighted FTE is the primary basis whereby a district's entitlement is determined. First, the total FTE for each of the 26 programs is multiplied by that program's weight (from Table 1). These products are summed to arrive at the total. The total weighted FTE is then multiplied by the base student cost, which was $745 during 1975-76. Maximum limits are placed on the total weighted FTEs in some programs. Excess FTE is weighted by a cost factor of 1.00, except in the adult community service program, where the excess is weighted 0.0. The total weighted FTE is then multiplied by the base student cost.[15] The base student cost is determined annually by the Legislature based on its projections of available funds and student membership. This figure was $580 during 1973-74, $745 during 1974-75 and 1975-76, and was increased to $754.51 during 1976-77.[16] This result is multiplied by a district's cost differential factor to arrive at that district's basic amount of revenue for current operation. The district cost factors are based on a statewide cost of living study[17] and range from approximately .90 to approximately 1.10.

The state share of current operation revenue is determined by subtracting the required local effort from the basic amount determined according to the calculations outlined above. A no-loss provision insures that no district will receive less state revenue than was received during the previous year. The minimum required local tax rate is determined so that the tax rate, if applied to 95 percent of the total statewide non-exempt assessed valuation, would generate an amount of revenue established by the Legislature. In 1975-76, the local required effort was approximately 6.29 mills. The maximum tax rate limits of the MFP have been retained by the FEFP and have been lowered each year. In 1975-76, the maximum tax rate for operating purposes which could be levied without a vote was 8 mills.

To the state share of basic revenue for current operation is added categorical funds, special allocations, and capital outlay and debt service funds. Categorical program funds fall into two classes: general and transitional. General categorical programs are more or less permanent, while transitional categorical programs are not funded for more than four years after the date of authorization. At that time, transitional programs must be converted to general programs, included in the FEFP by other means, or dropped. Table 2 contains a list of the general and transitional categorical programs for 1976-77. It may be seen that revenue is provided under categorical programs for capital outlay, over and above that provided by the constitutionally earmarked funds, and for transportation, as well as for many other special programs. Figure 1 provides a flow chart of the FEFP computations outlined above.[18]

In addition to the new procedures for computation of state revenues, the FEFP contains other new features. Ninety percent of the revenues generated by FTE in a particular program must be spent on that program. However, complete local freedom is allowed in how the money is spent on the program. It may be spent on classroom teachers, support personnel, such as counselors, on equipment and physical plant, or in any way or combination of ways

TABLE 2

PROGRAMS UNDER THE FEFP, 1976-77

General Categorical Programs

Legal Authorization	Program Title	1976-77 Appropriation
228.071	Community Schools	$ 1,612,392
229.545	Educational Leadership Training Programs	none
236.122	Instructional Materials	$10,366,617
228.195	School Lunch Programs for the Needy	$ 3,953,239**
236.083	Student Transportation	$41,798,855
233.069	Vocational Improvement Fund	none

Transitional Categorical Programs

Legal Authorization	Program Title	1976-77 Appropriation
Federal only	Bilingual Program (1973)*	none
229.840	Career Education (1974)*	none***
233.067	Comprehensive Health Education Program (1973)*	$ 961,700
233.063	Driver Education (1973)* (Program funded in basic FEFP, 1976-77)	none
236.086	Elementary School Counselors (1973)*	none***
229.832	Exceptional Child Support Services (1974)* (Regional Diagnostic-Resource Centers for Exceptional Students)	$ 585,000
236.085	Occupational Specialists and Placement Specialists (1973)*	none***
232.255	Safe Schools Program (1973)*	none
230.23(4)(n)	Severely and Profoundly Retarded (1973)*	$ 832,000
	Student Development Services (1976)*	$14,865,295***

* Date of original authorization or 1973 whichever is later

** These funds used for state matching of federal food and nutrition funds

*** Beginning with 1976-77, the Student Development Services Program consolidates three previous transitional categorical programs; namely, Elementary School Counselors, Occupational Specialists and Placement Specialists, and Career Education.

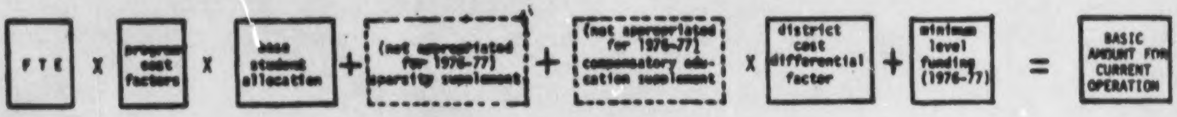
Source: Florida Department of Education, Florida Education Finance Program: State Support for Public Schools 1976-1977 (Tallahassee, Florida: author, 1976).

FIGURE 1

FEFP COMPUTATIONS

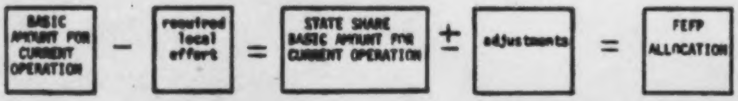
FORMULA FOR DISTRIBUTING STATE DOLLARS

The BASIC AMOUNT FOR CURRENT OPERATION under the FEFP for each district is determined in the following manner:


FTE
X
program cost factors
X
base student allocation
+
(not appropriated for 1976-77) sparsity supplement
+
(not appropriated for 1976-77) compensatory education supplement
X
district cost differential factor
+
minimum level funding (1976-77)
=
BASIC AMOUNT FOR CURRENT OPERATION

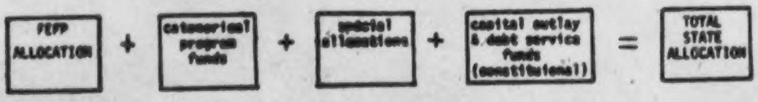
1. the full-time equivalent student member in each program; multiplied by
2. the cost factor for each program; multiplied by
3. the base student allocation factor; plus
4. the sparsity supplement (not appropriated for 1976-77); plus
5. the compensatory education supplement (not appropriated for 1976-77); multiplied by
6. the district cost differential factor; plus
7. the minimum level funding (no loss or hold harmless)

The FEFP ALLOCATION for the support of public education is determined in the following manner:


BASIC AMOUNT FOR CURRENT OPERATION
−
required local effort
=
STATE SHARE BASIC AMOUNT FOR CURRENT OPERATION
±
adjustments
=
FEFP ALLOCATION

1. from the basic amount for current operation, subtract
2. the required local effort;
3. to the remainder, which is the state share of the basic amount for current operation, add or subtract any applicable adjustments

The TOTAL STATE ALLOCATION for the support of public education is determined in the following manner:


FEFP ALLOCATION
+
categorical program funds
+
special allocations
+
capital outlay & debt service funds (constitutional)
=
TOTAL STATE ALLOCATION

1. to the FEFP allocation, add the categorical program funds; add
2. any special allocations due; add
3. the constitutional capital outlay and debt service

Source: Florida Department of Education, Florida Education Finance Program: State Support for Public Schools 1976-1977 (Tallahasse, Florida: author, 1976).

desired. The institutionalized staffing patterns of the MFP are free to be changed in any reasonable way. Along with the other changes, the FEFP instituted a new cost accounting system. Under this new system, data is maintained by each of the 26 programs for individual school buildings. Florida became the first state in which school level financial and enrollment data is available statewide on a school-by-school basis. In the present project, analysis of this school-by-school data has been undertaken. Florida's pupils weighting system is the most comprehensive in the country, insuring that special needs of the students are met. At the same time, the full-time equivalent counting system insures that student counts for each program reflect the true loads assumed by various programs, and, therefore, that money is distributed to meet the true requirements. The cost-of-living adjustments, while not strictly indicative of education cost differentials, does make provision for such differences. The mandated record-keeping requirements result in perhaps the most detailed statewide public education cost accounting in the nation.

Under the FEFP, Florida has essentially a full state assumption system (in many respects this was also true of the MFP). This is true of the FEFP for several reasons. First, almost all students participate in the foundation program; almost all districts raise less than the foundation guarantee with the required local tax rate. Secondly, the maximum tax rate which can be charged without a local vote is less than two mills above the required tax rate. Futhermore, most districts charge the maximum tax rate and most of the remaining districts are very close to the maximum. While some room is allowed for local variation in tax rates, little variation, in fact, is found. The local property tax for operation is effectively a state tax. Almost all FEFP revenues must be spent on the programs which generated those revenues. Finally, the FEFP, in effect, completely covers capital outlay and debt service expenses.

THE RESEARCH PROBLEM

With the history of school finance reform efforts as a backdrop and the details of the 1973 reform in mind, we turn now to the empirical research problem of assessing the impact of the reform on minority and poor students in Texas public schools.

The Research Questions

Preliminary to answering the central research question concerning changes in the distribution of educational revenues among ethnic and income groups as a result of the reform, four empirical questions must be addressed:

1) To what extent do inequalities in the distribution of educational revenues exist prior to and after the reform?

2) To what extent does the level of revenues available for education relate to district wealth before and after the reform?

3) To what extent are ethnic and income groups isolated by school district boundaries?

4) What is the relationship between ethnicity/poverty and district property wealth?

Once a clear picture of the inequalities in revenues and the distribution of ethnic and income groups is obtained, the questions of major concern in this study are as follows:

5) What disparities exist both before and after the reform among the major ethnic and income groups in average educational revenues from local, state and federal sources?

6) To what extent are differences in educational revenues related to ethnic and income composition of school districts before and after the reform was passed?

7) How can we account for the differences in educational revenues available to different ethnic and income groups and to districts of different ethnic composition?

Each of these seven questions will be addressed in the following discussion.

EMPIRICAL RESULTS

Statewide Distributions

Table 3 presents summary statistics for all of the main variables examined here. Table 4 presents four measures of equality among school districts for the school finance variables. The extent to which overall disparities exist among Florida's school districts may be seen in these two tables. First, it may be seen that large disparities exist among Florida's school districts in equalized property valuation per pupil. The wealthiest district has nine times as much property value per pupil as the poorest district. Figure 2 illustrates the statewide distribution of this important variable. This figure shows that relatively few students live in districts with property values per pupil of over 130,000 dollars. Despite this fact, it is clear that large disparities will exist in local revenues, even if local tax rate are constant. While large disparities in local wealth are found in

TABLE 3

SUMMARY STATISTICS ON SELECTED SCHOOL FINANCE AND DEMOGRAPHIC VARIABLES FOR FLORIDA, 1972-75

Variable	1972-73		1973-74	1974-75	1975-76
Equalized Valuation Per Pupil					
State Mean	$40,385		$54,592	$71,008	$79,961
State Median	36,391		52,422	72,321	84,360
Standard Deviation	14,801		24,021	27,344	31,655
Minimum	10,205		15,109	18,036	20,465
Maximum	103,967		227,591	156,839	181,989
Equalized Tax Rate (Millage)					
State Mean	8.96		7.73	6.08	6.48
State Median	9.24		7.90	5.92	6.24
Standard Deviation	1.14		.68	.48	.68
Minimum	4.50		5.04	7.60	4.23
Maximum	12.73		9.74	3.68	8.00
Assessment-Sales Ratio		Reform Law Passed			
State Mean	82%		79%	81%	82%
State Median	85		80	82	84
Standard Deviation	8		8	6	8
Minimum	45		61	46	65
Maximum	96		107	98	100
Local Revenue Per Pupil					
State Mean	$ 372		$ 450	$ 531	$ 595
State Median	323		406	551	560
Standard Deviation	140		163	162	202
Minimum	105		126	173	151
Maximum	782		1,152	1,193	1,353
State Revenue Per Pupil					
State Mean	$ 582		$ 738	$ 812	$ 780
State Median	593		737	831	805
Standard Deviation	81		101	109	119
Minimum	391		303	387	303
Maximum	1,051		1,261	1,507	1,382

TABLE 3. SUMMARY STATISTICS ON SELECTED SCHOOL FINANCE AND DEMOGRAPHIC VARIABLES FOR FLORIDA, 1972-75 (Continued)

Variable	1972-73	1973-74	1974-75	1975-76
State Plus Local Revenue Per Pupil				
State Mean	$ 954	$1,187	$1,344	$1,375
State Median	937	1,169	1,352	1,329
Standard Deviation	84	127	115	134
Minimum	722	938	1,064	1,079
Maximum	1,215	1,546	1,777	1,832
Federal Revenue Per Pupil				
State Mean	$ 99	$ 117	$ 148	$ 170
State Median	95	108	138	166
Standard Deviation	31	36	45	42
Minimum	46	34	52	105
Maximum	306	448	749	563
Total Revenue Per Pupil				
State Mean	$1,052	$1,304	$1,492	$1,544
State Median	1,042	1,299	1,485	1,498
Standard Deviation	92	138	127	148
Minimum	796	1,076	1,230	1,244
Maximum	1,500	1,893	2,433	2,284
Percent Black				
State Mean	23 %	23 %	22 %	22 %
State Median	22	21	21	21
Standard Deviation	14	14	13	13
Minimum	2	3	3	3
Maximum	79	79	79	79
Percent Spanish-Background				
State Mean	2 %	2 %	2 %	2 %
State Median	.5	.5	.6	.6
Standard Deviation	5	5	5	5
Minimum	0	0	0	0
Maximum	27	30	30	30

Reform Law Passed

TABLE 3. SUMMARY STATISTICS ON SELECTED SCHOOL FINANCE AND DEMOGRAPHIC VARIABLES FOR FLORIDA, 1972-75 (Continued)

Variable	1972-73	1973-74	1974-75	1975-76
Percent Anglo				
State Mean	74 %	75 %	75 %	75 %
State Median	76	76	76	76
Standard Deviation	14	14	14	14
Minimum	21	21	21	21
Maximum	97	97	97	97
Percent Poor				
State Mean	19 %	*	*	*
State Median	18			
Standard Deviation	6			
Minimum	11			
Maximum	49			
Mean Family Income				
State Mean	$ 9,929	*	*	*
State Median	9,904			
Standard Deviation	1,508			
Minimum	5,603			
Maximum	13,352			
Percent Urban				
State Mean	78 %	*	*	*
State Median	84			
Standard Deviation	24			
Minimum	0			
Maximum	99			
Average Daily Attendance (Unweighted)				
State Mean	20,444	20,856	21,142	21,142
State Median	6,042	6,840	6,867	6,867
Standard Deviation	36,156	36,533	36,898	36,898
Minimum	655	699	754	754
Maximum	221,046	222,542	224,497	224,497

Reform Law Passed

* From 1970 census

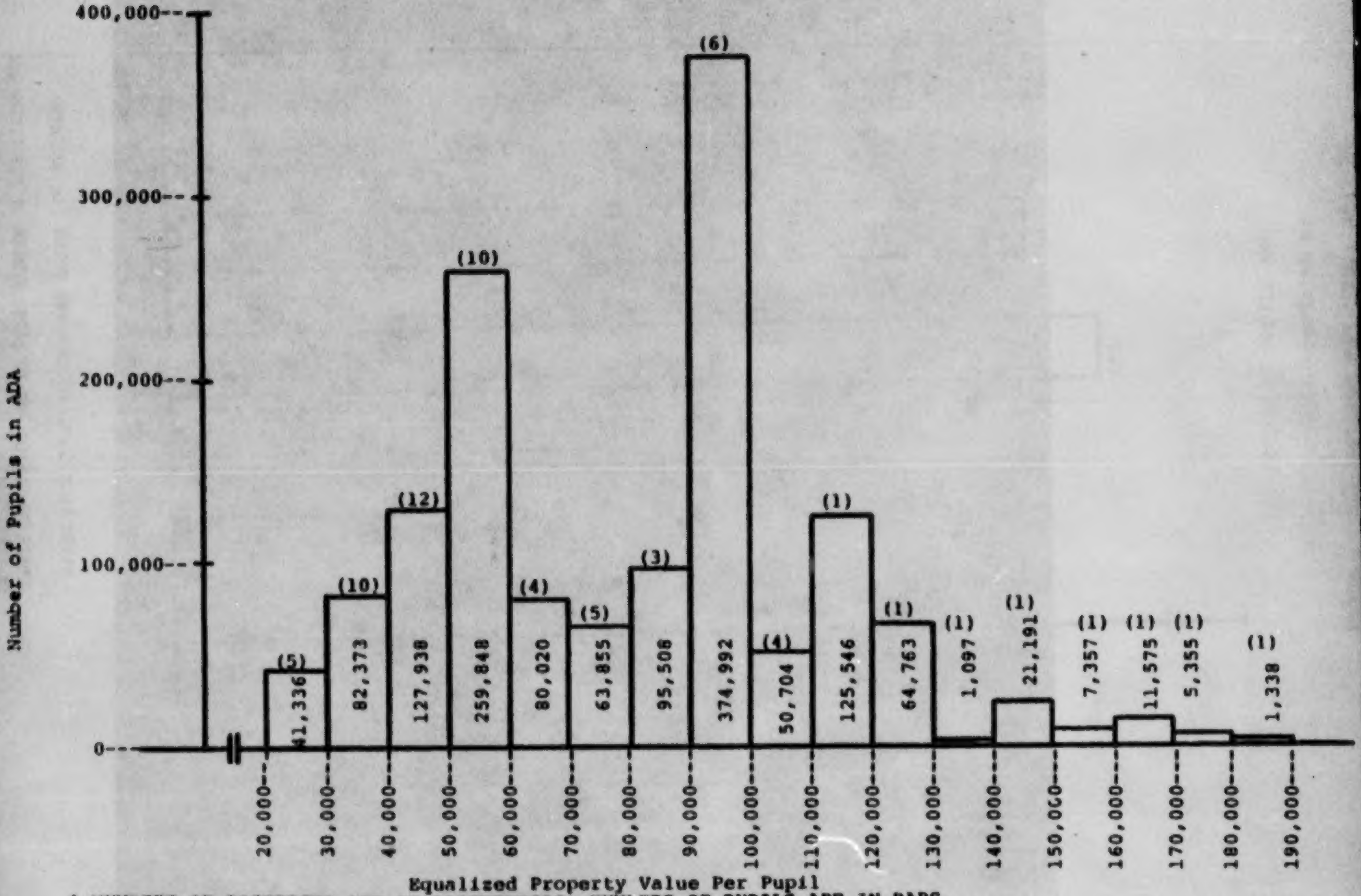
Note: All values weighted by average daily attendance.

TABLE 4

FOUR MEASURES OF EQUALITY ON SELECTED SCHOOL FINANCE VARIABLES FOR FLORIDA SCHOOL DISTRICTS 1972-73 to 1975-1976

Variable	Year	Range	Restricted Range	Federal Range Ratio	Coefficient of Variation
Equalized Value Per Pupil	1972-73	93,762	48,325	2.56	.366
	1973-74	212,482	60,464	2.35	.440
	1974-75	138,803	73,898	2.13	.385
	1975-76	161,524	89,145	2.41	.396
Equalized Tax Rate	1972-73	8.23	3.32	.488	.127
	1973-74	4.70	2.40	.377	.088
	1974-75	3.92	1.36	.246	.079
	1975-76	3.78	2.16	.397	.105
Local Revenue Per Pupil	1972-73	677	470	3.24	.376
	1973-74	1,026	532	2.66	.362
	1974-75	1,020	498	1.83	.305
	1975-76	1,202	593	2.08	.339
State Revenue Per Pupil	1972-73	660	244	.543	.139
	1973-74	958	297	.506	.137
	1974-75	1,120	278	.424	.134
	1975-76	1,079	336	.581	.153
Local & State Revenue Per Pupil	1972-73	493	247	.302	.088
	1973-74	608	313	.309	.107
	1974-75	713	340	.285	.086
	1975-76	753	359	.305	.097
Federal Revenue Per Pupil	1972-73	260	78	1.37	.313
	1973-74	414	97	1.41	.308
	1974-75	697	113	1.16	.304
	1975-76	458	99	.85	.247
Total Revenue Per Pupil	1972-73	704	215	.230	.087
	1973-74	817	376	.337	.106
	1974-75	1,203	322	.239	.085
	1975-76	1,040	402	.299	.096

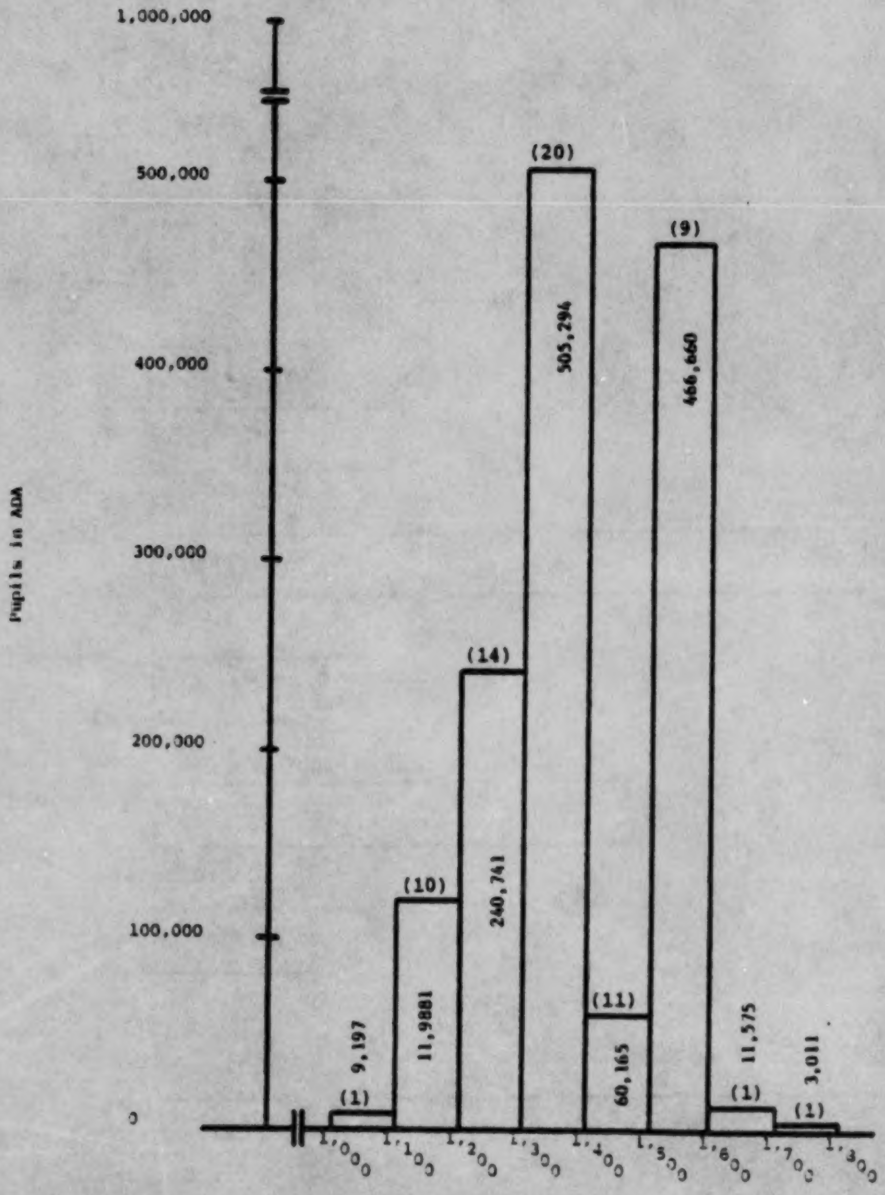
FIGURE 2
DISTRIBUTION OF PUPILS AND
FLORIDA SCHOOL DISTRICTS, BY 1976-77
EQUALIZED VALUATION PER PUPIL



* NUMBERS OF DISTRICTS ARE IN PARENTHESIS; NUMBERS OF PUPILS ARE IN BARS.

FIGURE 3

DISTRIBUTION OF PUPILS AND FLORIDA SCHOOL DISTRICTS BY STATE & LOCAL REVENUE PER PUPIL, 1975-76



STATE PLUS LOCAL REVENUE PER PUPIL (in dollars)

NOTE: NUMBER OF PUPILS ARE IN BARS; NUMBER OF DISTRICTS ARE IN PARENTHESIS

Florida, these disparities are smaller than those found in many other states.

It may be seen from Tables 3 and 4 that there is little variation among districts in local tax rates. This is not surprising, given the legal restrictions which are placed on local school property tax rates in Florida. It should be mentioned that the variation is less for unequalized tax rates. Fairly wide variation is found in assessment ratio -- these ratios vary from approximately 50 percent to over 100 percent -- which increases the variation of equalized tax rates. From Table 4 it may be seen that the coefficients of variation for equalized tax rates are consistently lower after the reform. This is not surprising in light of the increased minimum and lowered maximum tax rates included in the FEFP.

Substantial variation is found among Florida's school districts in local revenue per pupil. This is not surprising, given the large variation in property value per pupil and the low variation in tax rates. The coefficients of variation of local revenue per pupil are similar in magnitude to those for property wealth. Also, the coefficients of variation for local revenue per pupil are consistently lower after the reform, reflecting the decrease in variation found for local tax rates.

In all four years, the mean state revenue per pupil was substantially larger than the mean local revenue per pupil. This reflects the fact that, in Florida, state revenue constitutes a greater percentage of the total revenue than does local revenue. The range of state revenue per pupil found among

Florida's districts is comparable to that of local revenue; however, the coefficients of variation and standard deviations are smaller. This indicates that for the vast majority of pupils in Florida, substantially less variation exists in state revenue than in local revenue per pupil.

Under both the MFP and the FEFP, one would expect state revenue to provide some compensation for lack of local revenue. Compensation of this type did, in fact, take place, as indicated by the coefficients of variation for state plus local revenue, which are much lower than those for either local or state revenue per pupil. The coefficients of variation for state plus local revenue are not consistently lower after the FEFP was implemented; the FEFP evidently did not reduce the overall revenue disparities found among Florida's school districts. This is definitely not an indictment of the FEFP, however. Several features of the reform - the cost of living adjustment and weighted FTE counts in particular - were designed to provide revenue variations consistent with educational need. These two features could result in increased state revenue for some districts with relatively high local revenue. The overall distribution of state plus local revenue per pupil is illustrated in Figure 3. Overall, the disparities found among Florida's districts are very low compared to those in many other states. The vast majority of Florida's pupils are in districts which receive between 90 and 110 percent of the mean state plus local revenue.

Disparities among the school districts in federal revenue per pupil are large relative to the total amount of federal revenue distributed. The coefficients of variation for federal revenue are almost are large as those for property values. However, the total amount of federal revenue distributed in Florida is relatively small compared to state and local revenues. Therefore, the potential impact of federal revenue in reducing disparities in Florida is small. Again, one would not necessarily expect federal revenue to compensate for lack of revenue from other sources. The conditions which are required to receive federal revenue may be found in districts which receive relatively large amounts of revenue from other sources. In fact, federal revenue had little impact on overall disparities in revenues among Florida's school districts. This is reflected in the fact that the coefficients of variation for total revenue per pupil are only slightly smaller than for state plus local revenue per pupil.

Wealth Discrimination

As was pointed out above, disparities in school revenues are found among Florida's districts under both the MFP and the FEFP. Before the impact of these disparities on Florida's ethnic minority and poor students is examined, some data will be presented concerning the extent to which these disparities are related to district wealth -- the extent to which fiscal neutrality is found in Florida.

Researchers and litigators in public school finance distinguish different types of fiscal neutrality. Two important types are simple neutrality and conditional neutrality.

Simple neutrality is achieved when revenue variations have no association with property value variations. This definition is strict in the sense that simple fiscal neutrality does not exist if any association exists between revenues and property wealth, even though this association may be indirect, i.e., completely attributable to an association between property wealth and some other revenue-determining variable, such as tax rate.

The conditional fiscal neutrality concept has been applied in district power equalizing school finance systems, which guarantee an equal revenue yield per unit of local tax effort. Under district power equalizing, taxpayer equity is achieved -- a mill of tax results in the same per pupil revenue for all districts. However, simple neutrality may not exist, because districts with higher property values may decide to have higher tax rates, and therefore, receive greater revenues. Conditional fiscal neutrality is met under a pure district power equalizing system, even if property wealth is associated with revenues, due to the association of revenue with tax rates.

In the present discussion, the simple fiscal neutrality test will be adopted. Florida definitely does not have a district power equalizing system -- the FEFP is a foundation program. Furthermore, local tax rates have little association with revenues -- due, in part, to the strict limits placed on the local school tax rates which may be charged in Florida. Therefore, simple neutrality seems more appropriate, as well as being simpler to apply.

Table 5 contains correlations between equalized property value per pupil and each of the important school finance variables. These correlations will be discussed below. Tables 53 through 56 located at the end of the report present correlations among all the variables studied here. To further examine the relationship between property wealth and school finance, Florida's school districts were divided into groups based on student quartiles of equalized property wealth per pupil. Mean values for these four groups of districts on several variables will be discussed below.

Tables 6 and 7 present some demographic characteristics of these four property wealth categories of districts. It will be noted that both the numbers of pupils and numbers of districts in the four groups vary a great deal. Even though the category boundaries were established at quartile points of equalized property value among pupils, the numbers of pupils in the groups vary because of the values at the cutoffs. For example, one district might include pupils at the 74th through the 80th percentile; pupils who are, in fact, at the 80th percentile of property wealth are included in the 50th to 75 percentile group. Also, it should be noted that a given district could appear in different groups in various years, if its property values change relative to other districts, because the groups were independently identified for each year.

Little differences appear among the four groups in percentage of pupils who are Black. This is somewhat deceptive, as will be discussed below. This is not true for pupils of Spanish background. Three quartiles contain a very low per-

TABLE 5

PEARSON CORRELATIONS RELATING SCHOOL FINANCE VARIABLE TO DISTRICT WEALTH FOR FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

School Finance Measures	Equalized Property Value Per Pupil (Weighted by Pupils)				
	1972-73		1973-74	1974-75	1975-76
Equalized Tax Rate	-.01	Reform Law Passed	-.12	-.15	-.25
Local Revenue Per Pupil	.95**		.75**	.96**	.95**
State Revenue Per Pupil	-.78**		-.43**	-.65**	-.75**
State & Local Revenue Per Pupil	.82**		.62**	.73**	.77**
Federal Revenue Per Pupil	-.08		.02	-.14	-.13
Total Revenue Per Pupil	.73**		.57**	.61**	.66**

Significance Levels:

* = .01
** = .001

TABLE 6

DEMOGRAPHIC CHARACTERISTICS OF QUARTILES OF PUPILS IN FLORIDA SCHOOL DISTRICTS CATEGORIZED BY EQUALIZED MARKET VALUE PER PUPIL, 1972-73 TO 1975-76 PART I

Equalized Property Value Per Pupil (Quartiles)	Percent Black Students	Percent Spanish Background	Number of Districts	Number of Students
1972-73 Average	23	6		
Significance		***		
less than 27,099	22	0	24	272,847
27,099-36,390	22	2	17	430,144
36,391-54,406	25	14	17	435,942
54,407 or more	22	3	9	230,790
Reform Law Passed				
1973-74 Average	22	6		
Significance		***		
less than 35,413	21	2	26	367,281
35,413-52,421	23	1	19	356,830
52,422-70,080	19	2	10	195,087
70,081 or more	24	16	12	478,122
1974-75 Average	23	6		
Significance		***		
less than 44,784	25	1	30	386,278
44,784-72,321	19	2	18	358,733
72,322-89,429	23	17	9	413,109
89,430 or more	23	4	10	285,404
1975-76 Average	23	6		
Significance		***		
less than 50,017	26	1	28	351,411
50,017-84,360	19	2	20	393,600
84,361-97,900	25	23	6	298,290
97,901 or more	21	3	13	373,223

Significance Levels: * = .05, ** = .01, *** = .001

centage of Spanish-background pupils, while one quartile -- either the highest or the next to highest -- contains a relatively high percentage of Spanish-background pupils. As will be shown below, a majority of Florida's Spanish-background pupils are in the Dade County school district, which is the largest district in numbers of pupils and is relatively wealthy. Therefore the property wealth group which contains Dade County, one of the two high groups, will have relatively large numbers of Spanish-background pupils, while the other groups will have very few such pupils.

Table 7 shows that there are significant differences in the equalized property values for urban students. The districts with less property wealth per pupil also tend to be more rural than the richer districts. Significant differences are also found among the groups in percent students who are poor and in mean family income. Again, the districts with less property wealth contain higher percentages of poor pupils and have lower mean family incomes. To summarize, the poorer districts in property value per pupil tend to be more rural and to contain larger proportions of poor pupils than richer districts. The poorer districts contain very few students of Spanish-background, while little difference exists among the groups of districts in percentages of pupils who are Black.

The relationship between property wealth per pupil and the school finance variables will now be examined. This analysis will demonstrate the extent to which Florida lacks fiscal neutrality. Table 8 presents mean equalized tax rate and local

TABLE 7

DEMOGRAPHIC CHARACTERISTICS OF QUARTILES OF PUPILS IN FLORIDA SCHOOL DISTRICTS CATEGORIZED BY EQUALIZED MARKET VALUE PER PUPIL 1972-73 to 1975-76 PART II

Equalized Property Value (Quartiles)	Percent Urban	Percent Poor	Mean Family Income
1972-73 Average	78	19	$ 9,929
Significance	*		***
less than 27,099	62	22	9,299
27,099-36,390	80	20	9,394
36,391-54,406	80	19	10,094
54,407 or more	88	16	11,357
---Reform Law Passed---			
1973-74 Average	77	19	$ 9,914
Significance	**	*	***
less than 35,413	68	21	9,380
35,413-52,421	69	22	9,150
52,422-70,080	73	19	9,972
70,081 or more	91	16	11,278
1974-75 Average	77	19	$ 9,907
Significance	**	**	***
less than 44,784	70	22	9,361
44,784-72,321	65	21	9,068
72,322-89,429	89	17	10,335
89,430 or more	87	16	11,205
1975-76 Average	77	19	$ 9,907
Significance	**	**	***
less than 50,017	71	23	9,324
50,017-84,360	64	21	9,126
84,361-97,900	90	17	10,711
97,901 or more	87	16	10,636

Note: Data for variables presented here were taken from 1970 census fifth count.

Significance Levels: * = .05, ** = .01, *** = .001

TABLE 8

MEAN EQUALIZED TAX RATE AND LOCAL REVENUE PER PUPIL BY PUPIL QUARTILES OF EQUALIZED PROPERTY VALUE IN FLORIDA SCHOOL DISTRICTS 1972-73 TO 1975-76

Equalized Property Value Per Pupil (Quartiles)	Equalized Tax Rate (Millage)	High-Low (High / Low)	Local Revenue Per Pupil	High-Low (High /Low)
1972-73 Average	8.96		$372	
Significance			***	
less than 27,099	9.21		218	
27,099-36,390	8.79	-.08	290	-$370
36,391-54,406	8.79	(.99)	433	(.37)
54,407 or more	9.29		588	
		Reform Law Passed		
1973-74 Average	7.73		$450	
Significance			***	
less than 35,413	7.85		284	
35,413-52,421	7.67	.19	366	-$334
52,422-70,080	7.81	(1.02)	504	(.45)
70,081 or more	7.66		618	
1974-75 Average	6.08		$531	
Significance			***	
less than 44,784	6.24		359	
44,784-72,321	6.18	.30	461	-$382
72,322-89,429	5.92	(1.05)	622	(.48)
89,430 or more	5.94		741	
1975-76 Average	6.48		$595	
Significance	*		***	
less than 50,017	6.57		363	
50,017-84,360	6.64	.49	511	-$449
84,361-97,900	6.65	(1.08)	708	(.44)
97,901 or more	6.08		812	

Significance Levels: * = .05, ** = .01, *** = .001

revenue per pupil for each of the four groups of districts in each year. It may be seen that virtually no relationship exists between local tax rate and the property wealth. The correlations between these two variables are all low and are not statistically significant in any of the four years.

Statistically significant differences in group means were found in only one of the years -- 1975-76. During this year, three of the groups had almost identical mean tax rates, while one, the richest, had a noticeable lower tax rate. Even in this case, the difference was not large, and is probably not important unless it marks the beginning of a trend.

Not surprisingly, a strong association is found between property wealth and local revenue per pupil. This is reflected both in extremely high correlations between these two variables during all four years, and in large and statistically significant differences among the mean local revenues per pupil of the property wealth quartile groups for each year. The implementation of the FEFP appears to have had little impact on this relationship; there is no reason why one would expect this result.

Table 9 presents mean state and state plus local revenue per pupil for each of the four property wealth quartile groups. From this table and from the correlations presented in Table 5, it may be seen that there is a statistically significant and strong negative relationship between property wealth and state revenue per pupil, both before and after the reform. The strength of this relationship substantially decreased during

TABLE 9

MEAN STATE REVENUE AND STATE PLUS LOCAL REVENUE PER PUPIL BY PUPIL QUARTILES OF FLORIDA SCHOOL DISTRICTS CATEGORIZED BY EQUALIZED MARKET VALUE PER PUPIL 1972-73 TO 1975-76

Equalized Property Value Per Pupil (Quartiles)	State Revenue Per Pupil	High-Low (High/Low)	State Plus Local Revenue Per Pupil	High-Low (High/Low)
1972-73 Average	$582		$ 954	
Significance	***		***	
less than 27,099	639		857	
27,099-36,390	637	$156	926	-$215
36,391-54,406	546	(1.32)	979	(.79)
54,407 or more	483		1,072	
-----Reform Law Passed-----				
1973-74 Average	$738		$1,187	
Significance	**		***	
less than 35,413	802		1,085	
35,413-52,421	755	$ 97	1,120	-$238
52,422-70,080	666	(1.13)	1,169	(.82)
70,081 or more	705		1,323	
1974-75 Average	$812		$1,344	
Significance	***		***	
less than 44,784	881		1,240	
44,784-72,321	823	$192	1,284	-$190
72,322-89,429	817	(1.27)	1,439	(.86)
89,430 or more	689		1,430	
1975-76 Average	$780		$1,375	
Significance	***		***	
less than 50,017	882		1,245	
50,017-84,360	797	$218	1,308	-$231
84,361-97,900	781	(1.32)	1,490	(.84)
97,901 or more	664		1,476	

Significance Levels: * = .05, ** = .01, *** = .001

the first year of the FEFP. This may be because the FEFP cost-of-living and weighted pupil provisions distribute state aid on criteria other than local property wealth. However, the strength and magnitude of the relationship between local revenue and property wealth increased in successive post-reform years; during the third year after implementation of the FEFP, the relationship was the same as during the immediate pre-reform year. During the first year of the FEFP, it is likely that richer districts benefited more from the reform provisions that were not related to property values. It is likely that the richer districts would also have higher costs of living as reflected in market basket studies. Also, these districts would be more likely to have extensive special programs, which would benefit from the pupil weighting system. Perhaps, as the poorer districts had increased experiences with the FEFP, these districts implemented more extensive special programs in order to take advantage of the pupil weighting, thus re-establishing the relationship between local wealth and state revenue which existed before the FEFP was implemented.

A statistically significant association also existed between state plus local revenue per pupil and district property wealth. However, it may be seen that both the mean state plus local revenue ratios between the top and bottom property wealth quartiles and the absolute mean differences between these groups are lower than those for local revenue per pupil. Apparently, state revenue is making an important contribution to fiscal neutrality. However, complete fiscal neutrality does not exist in Florida. The reform appears to have resulted in a slight improvement in fiscal neutrality, as evidenced by lower correlations between state plus local revenue and property wealth after the reform, and in higher ratios between state plus local revenue means for the top and bottom property wealth quartiles. This improvement is very slight, however.

Table 10 presents mean federal revenue and total revenue per pupil by quartiles of property wealth. The correlation between federal revenue per pupil and property wealth was not statistically significant and was very low in all four years. Statistically significant differences were found among the means of federal revenue per pupil of the property wealth groups in two of the four years -- the pre-reform year and the third post-reform year. However, the relationship between property wealth and federal revenue was extremely nonmonotonic during these years -- federal revenue per pupil does not appear to be systematically or directly related to district property wealth.

Total revenue per pupil has a statistically significant relationship with district property wealth. However, the strength and magnitude of this relationship is less than that for state plus local revenue. Apparently, federal revenue tends to result in greater fiscal neutrality. However, simple fiscal neutrality is not found in Florida, even though the magnitudes of the differences are small compared to some other states.

Statewide Distribution of Ethnic Groups and Poor

If minority ethnic groups or poverty groups are evenly

TABLE 10

MEAN FEDERAL REVENUE AND TOTAL REVENUE PER PUPIL BY PUPIL QUARTILES OF FLORIDA SCHOOL DISTRICTS CATEGORIZED BY EQUALIZED MARKET VALUE PER PUPIL 1972-73 TO 1975-76

Equalized Property Value Per Pupil (Quartiles)	Federal Revenue Per Pupil	High-Low (High/Low)	Total Revenue Per Pupil	High-Low (High/Low)
1972-73 Average	$ 99		$1,052	
Significance	*		***	
less than 27,099	105		962	
27,099-36,390	95	$28	1,021	-$187
36,391-54,406	110	(1.36)	1,089	(.83)
54,407 or more	77		1,149	
Reform Law Passed				
1973-74 Average	$117		$1,304	
Significance			***	
less than 35,413	118		1,204	
35,413-52,421	108	-$10	1,228	-$247
52,422-70,080	103	(,92)	1,272	(.82)
70,081 or more	128		1,451	
1974-75 Average	$148		$1,492	
Significance			***	
less than 44,784	151		1,391	
44,784-72,321	147	$26	1,431	-$163
72,322-89,429	160	(1.20)	1,599	(.89)
89,430 or more	125		1,554	
1975-76 Average	$170		1,554	
Significance	***		***	
less than 50,017	180		1,425	
50,017-84,360	158	$34	1,466	-$198
84,361-97,900	202	(1.23)	1,691	(.87)
97,901 or more	146		1,623	

Significance Levels: * = .05, ** = .01, *** = .001

distributed among school districts in all quartiles of equalized property values, then neither ethnicity nor poverty will be the primary factors determining levels of educational revenue available for those groups. Under such conditions, such groups could not be said to be advantaged or disadvantaged under a particular school finance system. But if a numerical majority of an ethnic group or of the poverty group are concentrated in a few school districts, then such groups may be educationally advantaged or disadvantaged, depending on how those districts fare financially in comparison with the rest of the state. The distribution of ethnic and poverty pupils in Florida school districts is presented below.

First, the distribution of Spanish-background pupils among the school districts will be examined. Table 11 lists the school districts in rank order based on the numbers of Spanish-background pupils which they enroll; table 12 similarly lists the districts ranked on the percentage of pupils which are of Spanish-background. Figure 4 illustrates the distribution of Spanish-background students in Florida. Almost three-fourths of the Spanish-background pupils in the state are located in one district -- Dade County. Almost all of the remaining Spanish-background pupils in the state are located in the immediate vicinity of Dade County. However, only 30 percent of Dade's pupils are of Spanish-background; this is the highest percentage in the state. While Spanish-background pupils are highly concentrated in only a few districts, they are not isolated from other students.

TABLE 11

FLORIDA SCHOOL DISTRICTS RANKED BY NUMBER OF SPANISH-BACKGROUND STUDENTS: 1975-76

Rank	District	% of Spanish Background Students *	No. of Spanish Background Students	ADA	Cumulative Pct. of Spanish Background Students in State
1	Dade	30%	67,974	224,497	74%
2	Hillsborough	5	5,141	104,253	80
3	Palm Beach	5	3,484	64,763	84
4	Broward	3	3,145	125,546	87
5	Collier	15	1,698	11,575	89
6	Orange	2	1,605	78,445	91
7	Monroe	14	1,296	9,323	92
8	Lee	3	750	24,135	93
9	Hardee	17	648	3,901	94
10	Hendry	14	516	3,598	94
11	Duval	1	502	99,764	95
12	Polk	1	498	56,045	95
13	Brevard	1	471	53,349	96
14	Manatee	2	421	18,060	96
15	Seminole	1	380	28,015	97
16	Martin	3	239	7,357	97
17	Okaloosa	1	234	24,565	97
18	Marion	1	226	19,498	97
19	Escambia	0	210	44,348	98
20	Pasco	1	209	18,795	98
21	Pinellas	0	190	83,569	98
22	Volusia	0	165	32,981	98
23	Lake	1	155	16,048	98
24	Sarasota	1	140	21,919	99
25	Alachua	1	116	20,677	99
26	Clay	1	113	13,016	99
27	Indian River	1	94	8,381	99
28	Osceola	1	89	7,115	99
29	Okeechobee	2	83	3,715	99
30	Glades	8	83	1,097	99
31	Highlands	1	68	6,867	99
32	St. Lucie	1	68	11,073	99
33	Bay	0	60	18,482	99
34	Charlotte	1	57	5,355	100
35	Hernando	1	55	5,076	100
36	Leon	0	53	19,358	100
37	Citrus	1	45	6,056	100
38	Desoto	1	43	3,262	100
39	Sumter	1	33	4,294	100
40	Columbia	0	30	6,618	100
41	Santa Rosa	0	28	11,196	100
42	Levy	1	25	3,712	100
43	Union	2	23	1,375	100
44	Putnam	0	17	9,625	100
45	Jackson	0	16	7,546	100

TABLE 11

FLORIDA SCHOOL DISTRICTS RANKED BY NUMBER OF SPANISH-BACKGROUND STUDENTS: 1975-76 (CONT'D)

Rank	District	% of Spanish Background Students	No. of Spanish Background Students	ADA	Cumulative Pct. of Spanish Background Students in State
46	Bradford	0%	15	3,555	100%
47	Nassau	0	13	6,852	100
48	Walton	0	11	3,723	100
49	St. Johns	0	10	6,562	100
50	Gadsden	0	9	9,197	100
51	Baker	0	7	3,062	100
52	Franklin	0	5	1,729	100
53	Suwanee	0	4	4,267	100
54	Taylor	0	4	3,281	100
55	Washington	0	2	3,011	100
56	Flagler	0	2	1,338	100
57	Dixie	0	2	1,503	100
58	Gulf	0	1	2,513	100
59	Wakulla	0	1	2,040	100
60	Calhoun	0	0	1,942	100
61	Hamilton	0	0	2,132	100
62	Gilchrist	0	0	1,313	100
63	Holmes	0	0	3,137	100
64	Madison	0	0	3,243	100
65	Liberty	0	0	884	100
66	Lafayette	0	0	754	100
67	Jefferson	0	0	2,241	100

*NOTE: Numbers are rounded to the nearest whole percent; thus a zero may indicate less than .5 percent.

TABLE 12

FLORIDA SCHOOL DISTRICTS RANKED BY PERCENTAGE OF STUDENTS OF SPANISH BACKGROUND: 1975-76

Rank	District	% of Spanish Background Students*	No. of Spanish Background Students	ADA	Cumulative Pct. of Spanish Background Students in State
1	Dade	30%	67,974	224,497	74%
2	Hardee	17	648	3,901	75
3	Collier	15	1,698	11,575	77
4	Hendry	14	516	3,598	77
5	Monroe	14	1,296	9,323	79
6	Glades	8	83	1,097	79
7	Palm Beach	5	3,484	64,763	83
8	Hillsborough	5	5,141	104,253	88
9	Martin	3	239	7,357	89
10	Lee	3	750	24,135	89
11	Broward	3	3,145	125,546	93
12	Manatee	2	421	18,060	93
13	Okeechobee	2	83	3,715	93
14	Orange	2	1,605	78,445	95
15	Union	2	23	1,375	95
16	Seminole	1	380	28,015	96
17	Desoto	1	43	3,262	96
18	Osceola	1	89	7,115	96
19	Marion	1	226	19,498	96
20	Indian River	1	94	8,381	96
21	Pasco	1	209	18,795	96
22	Hernando	1	55	5,076	96
23	Charlotte	1	57	5,355	96
24	Highlands	1	68	6,867	96
25	Lake	1	155	16,048	97
26	Okaloosa	1	234	24,565	97
27	Polk	1	498	56,045	97
28	Brevard	1	471	53,349	98
29	Clay	1	113	13,016	98
30	Sumter	1	33	4,294	98
31	Citrus	1	45	6,056	98
32	Levy	1	25	3,712	98
33	Sarasota	1	140	21,919	98
34	St. Lucie	1	68	11,073	98
35	Alachua	1	116	20,677	99
36	Duval	1	502	99,764	99
37	Volusia	0	165	32,981	99
38	Escambia	0	210	44,348	99
39	Columbia	0	30	6,618	100
40	Bradford	0	15	3,555	100
41	Bay	0	60	18,482	100
42	Walton	0	11	3,723	100
43	Leon	0	53	19,358	100
44	Franklin	0	2	1,729	100
45	Santa Rosa	0	28	11,196	100

TABLE 12

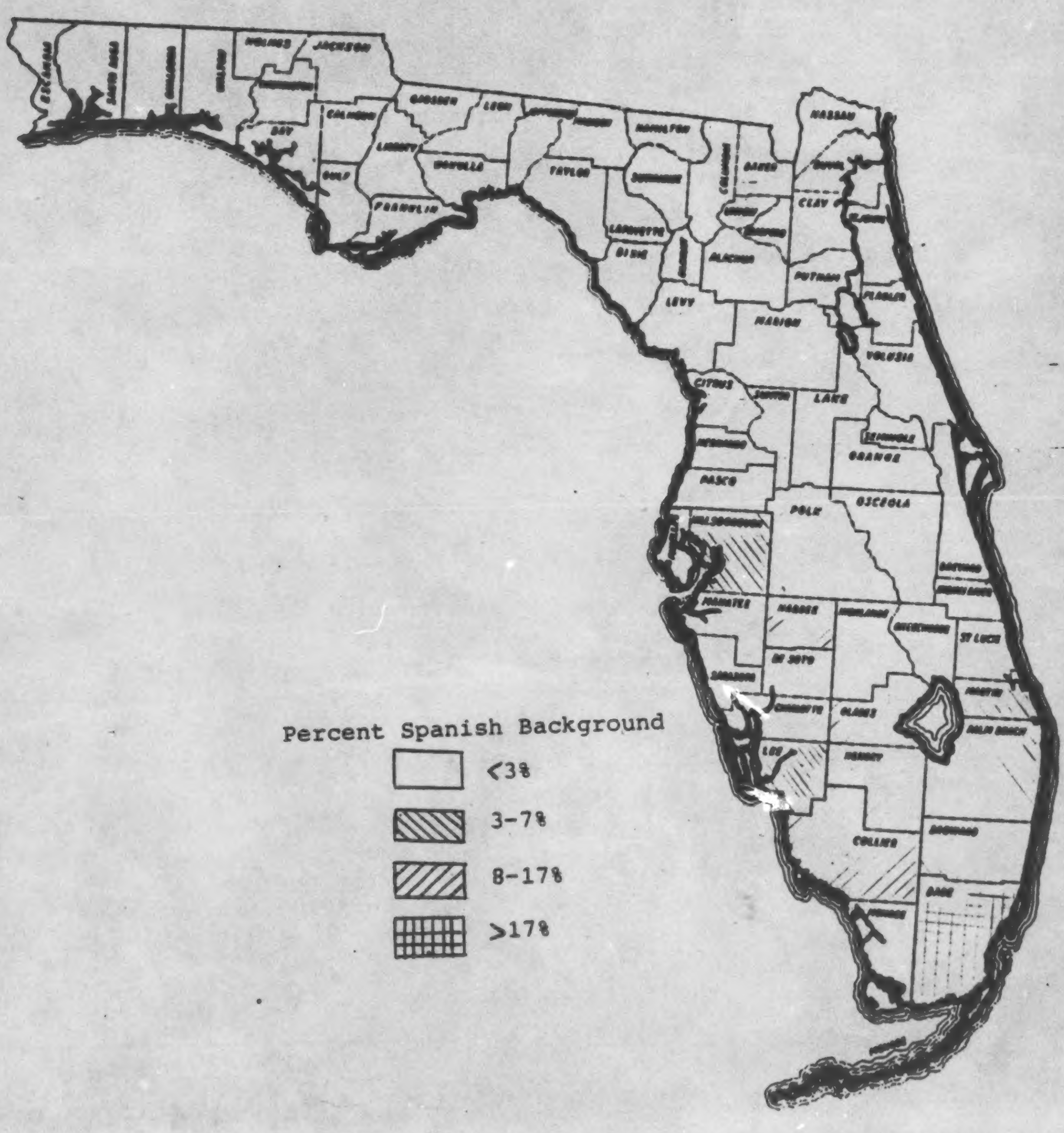
FLORIDA SCHOOL DISTRICTS RANKED BY PERCENTAGE OF STUDENTS OF SPANISH BACKGROUND: 1975-76 (CONT'D)

Rank	District	% of Spanish Background Students	No. of Spanish Background Students	ADA	Cumulative Pct. of Spanish Background Students in State
46	Baker	0%	7	3,062	100%
47	Pinellas	0	190	83,569	100
48	Jackson	0	16	7,546	100
49	Nassau	0	13	6,852	100
50	Putnam	0	17	9,625	100
51	St. Johns	0	10	6,562	100
52	Flagler	0	2	1,338	100
53	Taylor	0	4	3,281	100
54	Dixie	0	2	1,503	100
55	Suwanee	0	4	4,267	100
56	Gadsden	0	9	9,197	100
57	Washington	0	2	3,011	100
58	Wakulla	0	1	2,040	100
59	Gulf	0	1	2,513	100
60	Gilchrist	0	0	1,313	100
61	Calhoun	0	0	1,942	100
62	Hamilton	0	0	2,132	100
63	Holmes	0	0	3,137	100
64	Liberty	0	0	884	100
65	Jefferson	0	0	2,241	100
66	Lafayette	0	0	754	100
67	Madison	0	0	3,243	100

*NOTE: Numbers are rounded to the nearest whole percent; thus a zero may indicate less than .5 percent.

FIGURE 4

CONCENTRATIONS OF SPANISH-BACKGROUND PUPILS IN FLORIDA SCHOOL DISTRICTS


ESCAMBIA
SANTA ROSA
OKALOOSA
WALTON
HOLMES
JACKSON
WASHINGTON
BAY
CALHOUN
GADSDEN
LEON
LIBERTY
GULF
FRANKLIN
WAKULLA
JEFFERSON
MADISON
TAYLOR
HAMILTON
SUWANNEE
COLUMBIA
BAKER
NASSAU
DUVAL
CLAY
ST JOHNS
UNION
BRADFORD
LAFAYETTE
DIXIE
GILCHRIST
ALACHUA
PUTNAM
FLAGLER
LEVY
MARION
VOLUSIA
CITRUS
SUMTER
LAKE
SEMINOLE
ORANGE
HERNANDO
PASCO
HILLSBOROUGH
POLK
OSCEOLA
BREVARD
INDIAN RIVER
MANATEE
HARDEE
HIGHLANDS
OKEECHOBEE
ST LUCIE
DE SOTO
SARASOTA
CHARLOTTE
GLADES
MARTIN
PALM BEACH
LEE
HENDRY
COLLIER
BROWARD
DADE
MONROE
Percent Spanish Background
<3%
3-7%
8-17%
>17%

Similar information concerning the distribution of Black pupils in Florida is presented in Tables 13 and 14, and in Figure 5. Though fifty percent of Florida's Black students are located in one of five districts, these same five districts contain over 50 percent of Florida's total number of pupils. For the most part, Black pupils are not concentrated in numbers. However, several districts contain extremely high percentages of Black pupils. In one district, Blacks make up 79 percent of the total number of pupils, and in two others, Blacks make up over 50 percent. These districts are all very small, containing only 3 percent of the Black pupils in the state. However, the Black pupils in these small rural districts are certainly isolated from other pupils.

Tables 15 and 16, and Figure 6 present similar information concerning the distribution of poor pupils among Florida's school districts. In numbers and, to a certain degree, in percentages, the poor pupils are evenly distributed among the various districts.

Distribution of Revenue Among Ethnic and Income Groups: Statewide Analysis

In this section, data will be presented which show how ethnic minority and poor pupils fare statewide, relative to other pupils, on public school finance variables. This analysis will be accomplished primarily through comparison of statewide mean values for the various ethnic and poor/non-poor groups. In the present study, the unit of observation is the school district. At least a few minority and poor pupils are

TABLE 13

FLORIDA SCHOOL DISTRICTS RANKED BY NUMBER OF BLACK STUDENTS: 1975-76

Rank	District	Pct. of Black Students	No. of Black Students	ADA	Cumulative Pct. of Black Students in State
1	Dade	27%	60,378	224,497	19%
2	Duval	33	32,581	99,764	29
3	Broward	22	27,295	125,546	38
4	Hillsborough	19	20,154	104,253	44
5	Palm Beach	30	19,280	64,763	50
6	Orange	20	15,757	78,445	55
7	Pinellas	16	13,470	83,569	59
8	Escambia	28	12,451	44,348	63
9	Polk	21	11,812	56,045	67
10	Gadsden	79	7,257	9,197	69
11	Volusia	21	7,076	32,981	71
12	Brevard	13	6,803	53,349	73
13	Alachua	32	6,635	20,677	75
14	Leon	33	6,300	19,358	77
15	Marion	28	5,540	19,498	79
16	St. Lucie	44	4,908	11,073	81
17	Seminole	16	4,357	28,015	82
18	Lee	17	4,105	24,135	83
19	Manatee	21	3,754	18,060	84
20	Lake	22	3,578	16,048	86
21	Putnam	29	2,833	9,625	86
22	Bay	15	2,719	18,482	87
23	Sarasota	12	2,698	21,919	88
24	Jackson	34	2,566	7,546	89
25	Okaloosa	9	2,253	24,565	90
26	Indian River	26	2,137	8,381	90
27	Columbia	28	1,835	6,618	91
28	Madison	55	1,791	3,243	91
29	St. Johns	26	1,723	6,562	92
30	Highlands	24	1,670	6,867	92
31	Jefferson	69	1,556	2,241	93
32	Martin	20	1,467	7,357	93
33	Nassau	18	1,225	6,852	94
34	Sumter	26	1,119	4,294	94
35	Collier	9	1,032	11,575	94
36	Suwanee	23	1,002	4,267	95
37	Levy	27	989	3,712	95
38	Hamilton	46	988	2,132	95
39	Monroe	11	987	9,323	96
40	Pasco	5	858	18,795	96
41	Desoto	26	841	3,262	96
42	Hendry	23	817	3,598	97
43	Taylor	25	812	3,281	97
44	Clay	6	788	13,016	97
45	Bradford	22	782	3,555	97

TABLE 13

FLORIDA SCHOOL DISTRICTS RANKED BY NUMBER OF BLACK STUDENTS: 1975-76 (CONT'D)

Rank	District	Pct. of Black Students	No. of Black Students	ADA	Cumulative Pct. of Black Students in State
46	Osceola	10%	716	7,115	97%
47	Washington	23	693	3,011	98
48	Hernando	14	688	5,076	98
49	Santa Rosa	6	658	11,196	98
50	Baker	21	643	3,062	98
51	Gulf	25	631	2,513	99
52	Walton	14	518	3,723	99
53	Wakulla	23	461	2,040	99
54	Citrus	7	439	6,056	99
55	Okeechobee	12	430	3,715	99
56	Flagler	30	407	1,338	99
57	Herdee	10	376	3,901	99
58	Franklin	20	339	1,729	99
59	Union	23	316	1,375	100
60	Calhoun	16	303	1,942	100
61	Charlotte	5	252	5,355	100
62	Dixie	16	246	1,503	100
63	Glades	21	235	1,097	100
64	Liberty	16	137	884	100
65	Lafayette	13	97	754	100
66	Gilchrist	7	95	1,313	100
67	Holmes	3	92	3,137	100

TABLE 14

FLORIDA SCHOOL DISTRICTS RANKED BY PERCENTAGE OF BLACK STUDENTS: 1975-76

Rank	District	Percent of Black Students	Number of Black Students	ADA	Cumulative Pct. of Black Students in State
1	Gadsden	79 %	7,257	9,197	2%
2	Jefferson	69	1,556	2,241	3
3	Madison	55	1,791	3,243	3
4	Hamilton	46	988	2,132	4
5	St. Lucie	44	4,908	11,073	5
6	Jackson	34	2,566	7,546	6
7	Duval	33	32,581	99,764	16
8	Leon	33	6,300	19,358	18
9	Alachua	32	6,635	20,677	20
10	Flagler	30	407	1,338	20
11	Palm Beach	30	19,280	64,763	26
12	Putnam	29	2,833	9,625	27
13	Marion	28	5,540	19,498	29
14	Escambia	28	12,451	44,348	33
15	Columbia	28	1,835	6,618	33
16	Dade	27	60,378	224,497	52
17	Levy	27	989	3,712	53
18	St. Johns	26	1,723	6,562	53
19	Sumter	26	1,119	4,294	54
20	Desoto	26	841	3,262	54
21	Indian River	26	2,137	8,381	54
22	Gulf	25	631	2,513	55
23	Taylor	25	812	3,281	55
24	Highlands	24	1,670	6,867	55
25	Suwanee	23	1,002	4,267	56
26	Washington	23	693	3,011	56
27	Union	23	316	1,375	56
28	Hendry	23	817	3,598	56
29	Wakulla	23	461	2,040	56
30	Lake	22	3,578	16,048	58
31	Bradford	22	782	3,555	58
32	Broward	22	27,295	125,546	66
33	Volusia	21	7,076	32,981	69
34	Glades	21	235	1,097	69
35	Polk	21	11,812	56,045	72
36	Baker	21	643	3,062	73
37	Manatee	21	3,754	18,060	74
38	Orange	20	15,757	78,445	79
39	Martin	20	1,467	7,357	79
40	Franklin	20	339	1,729	79
41	Hillsborough	19	20,154	104,253	86
42	Nassau	18	1,225	6,852	86
43	Lee	17	4,105	24,135	87
44	Dixie	16	246	1,503	87
45	Pinellas	16	13,470	83,569	91

TABLE 14

FLORIDA SCHOOL DISTRICTS RANKED BY PERCENTAGE OF BLACK STUDENTS: 1975-76 (CONT'D)

Rank	District	Percent of Black Students	Number of Black Students	ADA	Cumulative Pct. of Black Students in State
46	Calhoun	16%	303	1,942	92
47	Seminole	16	4,357	28,015	93
48	Liberty	16	137	884	93
49	Bay	15	2,719	18,482	94
50	Walton	14	518	3,723	94
51	Hernando	14	688	5,076	94
52	Lafayette	13	97	754	94
53	Brevard	13	6,803	53,349	96
54	Sarasota	12	2,698	21,919	97
55	Okeechobee	12	430	3,715	97
56	Monroe	11	987	9,323	98
57	Osceola	10	716	7,115	98
58	Hardee	10	376	3,901	98
59	Okaloosa	9	2,253	24,565	99
60	Collier	9	1,032	11,575	99
61	Gilchrist	7	95	1,313	99
62	Citrus	7	439	6,056	99
63	Clay	6	788	13,016	99
64	Santa Rosa	6	658	11,196	100
65	Charlotte	5	252	5,355	100
66	Pasco	5	858	18,795	100
67	Holmes	3	92	3,137	100

FIGURE 5

CONCENTRATIONS OF BLACK PUPILS

FLORIDA SCHOOL DISTRICTS

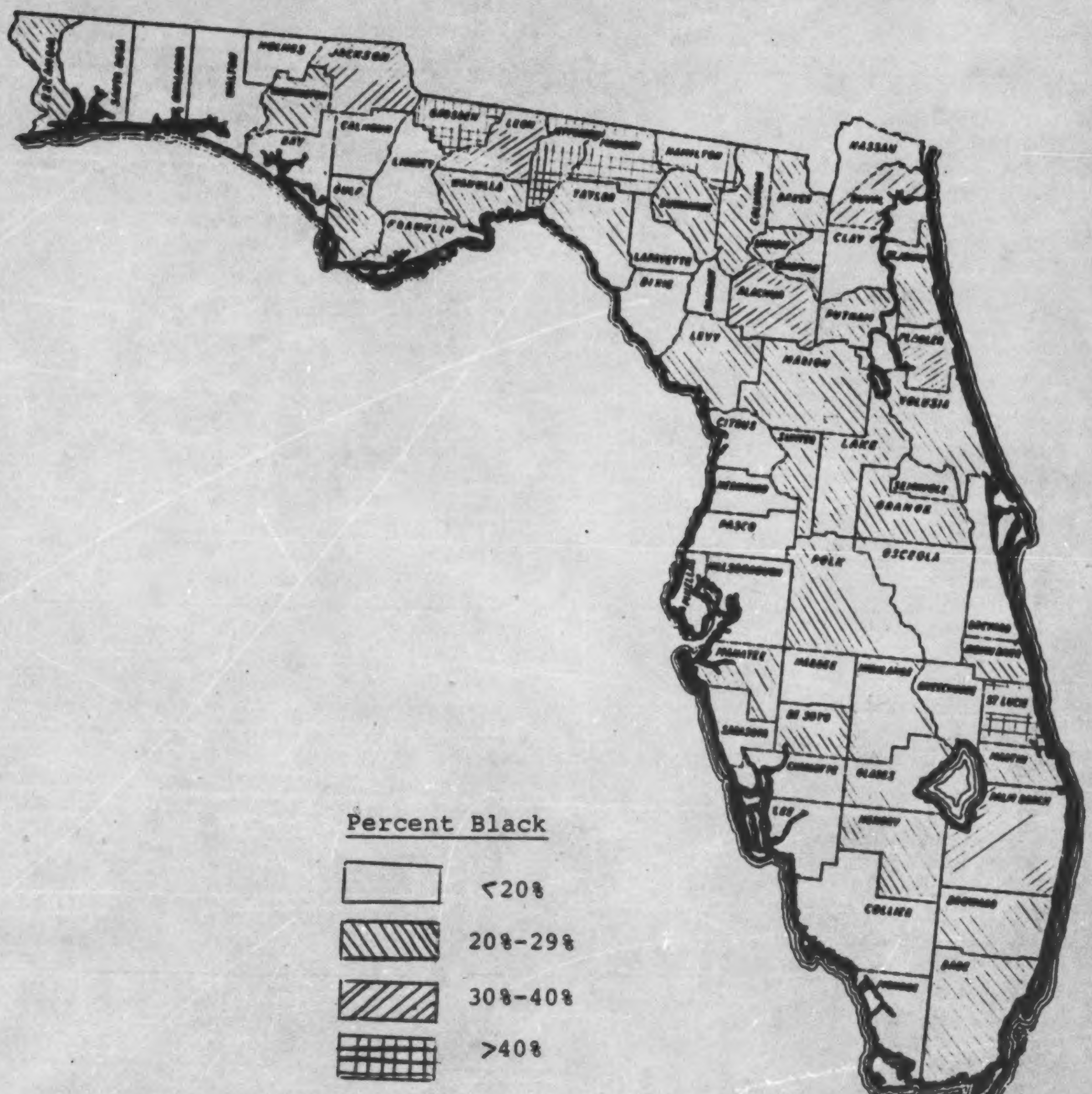

HOLMES
JACKSON
CALHOUN
BAY
GULF
LIBERTY
FRANKLIN
GADSDEN
LEON
WAKULLA
TAYLOR
HAMILTON
NASSAU
DUVAL
BAKER
CLAY
LAFAYETTE
DIXIE
ALACHUA
PUTNAM
FLAGLER
LEVY
MARION
VOLUSIA
CITRUS
SUMTER
LAKE
SEMINOLE
ORANGE
PASCO
POLK
OSCEOLA
HILLSBOROUGH
PINELLAS
MANATEE
HARDEE
HIGHLANDS
OKEECHOBEE
ST LUCIE
SARASOTA
DE SOTO
CHARLOTTE
GLADES
MARTIN
PALM BEACH
LEE
HENDRY
COLLIER
BROWARD
DADE
MONROE
Percent Black
<20%
20%-29%
30%-40%
>40%

TABLE 15

FLORIDA SCHOOL DISTRICTS RANKED BY NUMBER OF STUDENTS BELOW POVERTY LEVEL: 1975-76

Rank	District	Pct. of Students Below Poverty	No. of Students Below Poverty	ADA	Cumulative Pct. of Poor Students in State
1	Dade	16%	36,468	224,497	13%
2	Duval	21	21,174	99,764	21
3	Hillsborough	18	18,746	104,253	28
4	Broward	13	15,997	125,546	34
5	Orange	17	13,383	78,445	39
6	Polk	23	12,793	56,045	43
7	Palm Beach	18	11,704	64,763	48
8	Pinellas	14	11,483	83,569	52
9	Escambia	23	10,092	44,348	55
10	Volusia	20	6,696	32,981	58
11	Marion	29	5,704	19,498	60
12	Brevard	11	5,655	53,349	62
13	Seminole	18	5,029	28,015	64
14	Alachua	23	4,684	20,677	66
15	Gadsden	48	4,387	9,197	67
16	Lake	27	4,327	16,048	69
17	Lee	17	4,097	24,135	70
18	Pasco	22	4,073	18,795	72
19	Bay	21	3,920	18,482	73
20	Leon	20	3,863	19,358	75
21	Okaloosa	16	3,853	24,565	76
22	St. Lucie	34	3,765	11,073	77
23	Manatee	20	3,618	18,060	79
24	Sarasota	15	3,344	21,919	80
25	Putnam	32	3,063	9,625	81
26	Jackson	40	3,037	7,546	82
27	Clay	19	2,513	13,016	83
28	Collier	21	2,448	11,575	84
29	Santa Rosa	19	2,149	11,196	85
30	St. Johns	33	2,143	6,562	86
31	Highlands	31	2,115	6,867	86
32	Indian River	23	1,926	8,381	87
33	Columbia	28	1,864	6,618	88
34	Citrus	28	1,723	6,056	88
35	Monroe	18	1,680	9,323	89
36	Suwanee	39	1,657	4,267	90
37	Martin	22	1,634	7,357	90
38	Osceola	23	1,631	7,115	91
39	Madison	45	1,465	3,243	91
40	Hardee	36	1,421	3,901	92
41	Nassau	20	1,391	6,852	92
42	Washington	45	1,357	3,011	93
43	Sumter	32	1,357	4,294	93
44	Hernando	26	1,341	5,076	94
45	Levy	33	1,212	3,712	94

TABLE 15

FLORIDA SCHOOL DISTRICTS RANKED BY NUMBER OF STUDENTS BELOW POVERTY LEVEL: 1975-76

(CONT'D)

Rank	District	Pct. of Students Below Poverty	No. of Students Below Poverty	ADA	Cumulative Pct. of Poor Students in State
46	Walton	32%	1,176	3,723	95%
47	Okeechobee	30	1,107	3,715	95
48	Jefferson	48	1,068	2,241	95
49	Bradford	29	1,036	3,555	96
50	Holmes	32	1,005	3,137	96
51	Taylor	30	991	3,281	97
52	Hamilton	43	926	2,132	97
53	Hendry	24	846	3,598	97
54	Franklin	49	845	1,729	97
55	Baker	27	836	3,062	98
56	Calhoun	43	825	1,942	98
57	Wakulla	40	811	2,040	98
58	Desoto	23	739	3,262	99
59	Charlotte	12	652	5,355	99
60	Gulf	26	642	2,513	99
61	Flagler	36	483	1,338	99
62	Dixie	27	407	1,503	99
63	Union	26	355	1,375	100
64	Gilchrist	24	313	1,313	100
65	Glades	28	311	1,097	100
66	Liberty	33	289	884	100
67	Lafayette	37	280	754	100

TABLE 16

FLORIDA SCHOOL DISTRICTS RANKED BY PERCENTAGE OF PUPILS BELOW POVERTY LEVEL: 1975-76

Rank	District	Pct. of Students Below Poverty	No. of Students Below Poverty	ADA	Cumulative Pct. of Poor Students in State
1	Franklin	49%	845	1,729	0%
2	Gadsden	48	4,387	9,197	2
3	Jefferson	48	1,068	2,241	2
4	Madison	45	1,465	3,243	3
5	Washington	45	1,357	3,011	3
6	Hamilton	43	926	2,132	4
7	Calhoun	43	825	1,942	4
8	Jackson	40	3,037	7,546	5
9	Wakulla	40	811	2,040	5
10	Suwanee	39	1,657	4,267	6
11	Lafayette	37	280	754	6
12	Hardee	36	1,421	3,901	7
13	Flagler	36	483	1,338	7
14	St. Lucie	34	3,765	11,073	8
15	Liberty	33	289	884	8
16	Levy	33	1,212	3,712	9
17	St. Johns	33	2,143	6,562	9
18	Holmes	32	1,005	3,137	10
19	Putnam	32	3,063	9,625	11
20	Sumter	32	1,357	4,294	11
21	Walton	32	1,176	3,723	12
22	Highlands	30	2,115	6,867	13
23	Taylor	30	991	3,281	13
24	Okeechobee	30	1,107	3,715	13
25	Marion	29	5,704	19,498	16
26	Bradford	29	1,036	3,555	16
27	Citrus	28	1,723	6,056	17
28	Glades	28	311	1,097	17
29	Columbia	28	1,864	6,618	17
30	Baker	27	836	3,062	18
31	Dixie	27	407	1,503	18
32	Lake	27	4,327	16,048	19
33	Hernando	26	1,341	5,076	20
34	Union	26	355	1,375	20
35	Gulf	26	642	2,513	20
36	Gilchrist	24	313	1,313	20
37	Hendry	24	846	3,598	21
38	Indian River	23	1,926	8,381	21
39	Osceola	23	1,631	7,115	22
40	Polk	23	12,793	56,045	27
41	Escambia	23	10,092	44,348	30
42	Alachua	23	4,684	20,677	32
43	Desoto	23	739	3,262	32
44	Martin	22	1,634	7,357	33
45	Pasco	22	4,073	18,482	34

TABLE 16

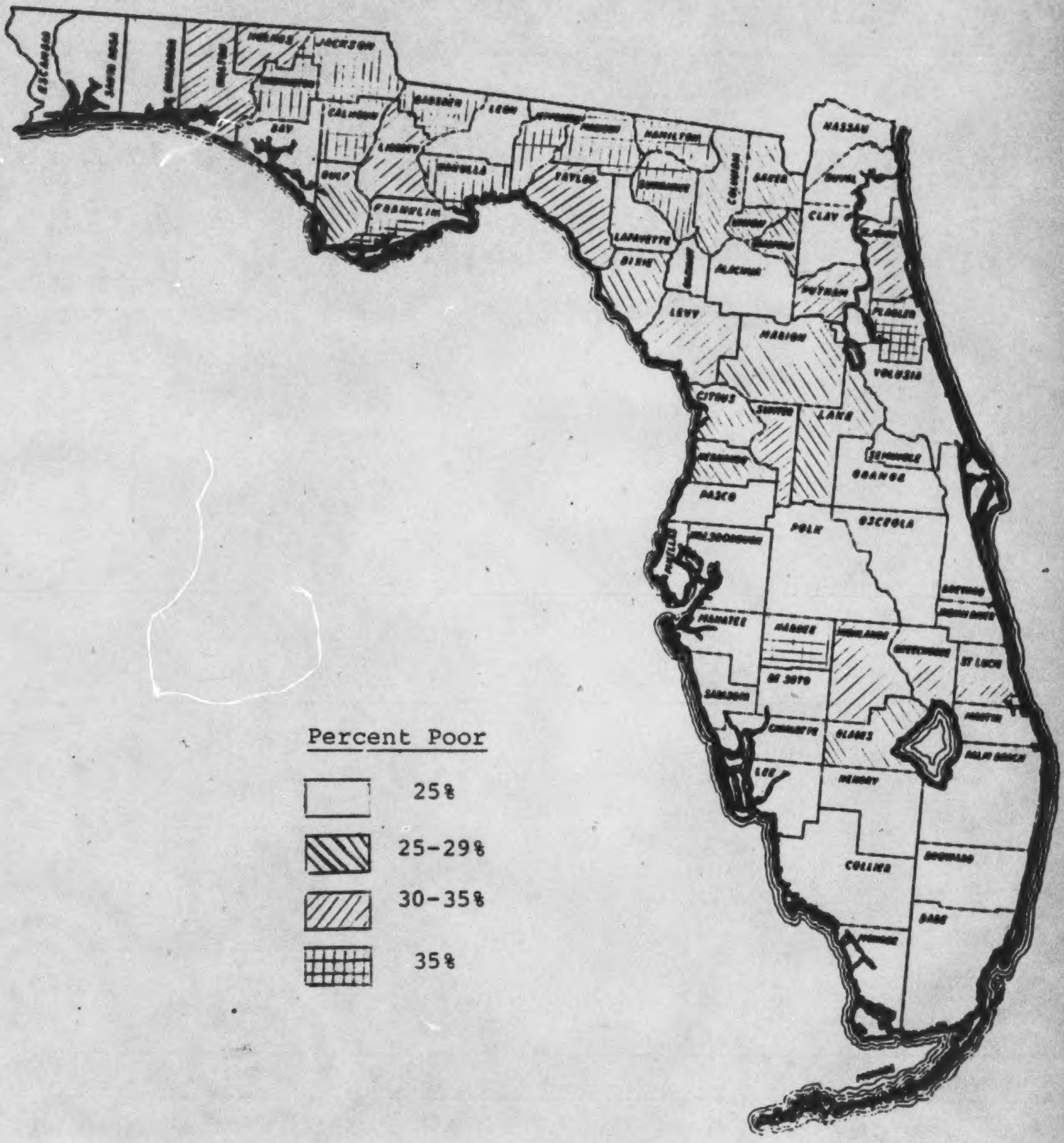
FLORIDA SCHOOL DISTRICTS RANKED BY PERCENTAGE OF PUPILS BELOW POVERTY LEVEL: 1975-76 (CONT'D)

Rank	District	Pct. of Students Below Poverty	No. of Students Below Poverty	ADA	Cumulative Pct. of Poor Students in State
46	Duval	21%	21,174	99,764	42
47	Bay	21	3,920	18,482	43
48	Collier	21	2,448	11,575	44
49	Nassau	20	1,391	6,852	45
50	Volusia	20	6,696	32,981	47
51	Manatee	20	3,618	18,060	49
52	Leon	20	3,863	19,358	50
53	Clay	19	2,513	13,016	51
54	Santa Rosa	19	2,149	11,196	52
55	Palm Beach	18	11,704	64,763	56
56	Monroe	18	1,680	9,323	57
57	Hillsborough	18	18,746	104,253	64
58	Seminole	18	5,029	28,015	65
59	Orange	17	13,383	78,445	70
60	Lee	17	4,097	24,135	72
61	Dade	16	36,468	224,497	85
62	Okaloosa	16	3,853	24,565	86
63	Sarasota	15	3,344	21,919	88
64	Pinellas	14	11,483	83,569	92
65	Broward	13	15,997	125,546	98
66	Charlotte	12	652	5,355	98
67	Brevard	11	5,655	53,349	100

FIGURE 6

CONCENTRATIONS OF POOR PUPILS

FLORIDA SCHOOL DISTRICTS


ESCAMBIA
SANTA ROSA
OKALOOSA
WALTON
HOLMES
JACKSON
BAY
CALHOUN
GADSDEN
LEON
HAMILTON
LIBERTY
WAKULLA
GULF
FRANKLIN
TAYLOR
SUWANNEE
COLUMBIA
BAKER
NASSAU
DUVAL
CLAY
LAFAYETTE
DIXIE
ALACHUA
PUTNAM
FLAGLER
LEVY
MARION
VOLUSIA
CITRUS
SUMTER
LAKE
HERNANDO
SEMINOLE
ORANGE
PASCO
POLK
OSCEOLA
HILLSBOROUGH
PINELLAS
BREVARD
INDIAN RIVER
MANATEE
HARDEE
HIGHLANDS
OKEECHOBEE
ST LUCIE
SARASOTA
DE SOTO
MARTIN
CHARLOTTE
GLADES
PALM BEACH
LEE
HENDRY
COLLIER
BROWARD
DADE
MONROE
Percent Poor
25%
25-29%
30-35%
35%

found in every district. Therefore, the statewide mean for a particular ethnic group was computed by weighting each district by the number of pupils of that group in the district. Almost every district is thus included, to at least some degree, in each group mean. The fact remains that each district constitutes only one independent observation for a given year. Therefore, the degrees of freedom for the statistical analysis were adjusted to equal the number of districts, while reflecting the relative numbers of pupils in each group for a given analysis.

Before the means for the various ethnic and poor groups are presented, the actual within-group distributions of equalized market value per pupil for the groups will be discussed; these are presented in Table 17 for ethnic groups and Table 18 for poor and non-poor groups. The within-group frequency distributions for Black and Anglo pupils are very similar. It may be seen, however, that Spanish background pupils generally live in districts containing greater property wealth per pupil than either Anglo or Black pupils. Since the vast majority of Spanish background pupils are located in Dade County, a relatively wealthy district, this is not surprising. The within-group market value frequency distributions for poor and non-poor pupils are very similar.

Group means for the ethnic and poor/non-poor groups will be discussed. Means will be presented on several background variables, as well as for the school finance variables.

Table 19 presents mean equalized property values for each of the ethnic and poor/non-poor groups, as well as the number of

TABLE 17

DISTRIBUTION OF EACH ETHNIC GROUP IN FLORIDA SCHOOL DISTRICTS RANKED BY EQUALIZED PROPERTY VALUE PER PUPIL IN ADA 1975-76

Pupil Percentile	Distribution of Equalized Property Value Per Pupil By Ethnic Group		
	Spanish-Background Pupils	Black Pupils	Anglo Pupils
Lowest	20,465	20,465	20,465
5	50,073	36,012	38,929
10	72,012	38,945	41,782
20	95,752	50,016	50,016
30	95,752	50,073	50,073
40	95,752	65,125	65,125
50 (Median)	95,752	84,360	81,633
60	95,752	95,752	93,264
70	95,752	95,752	97,254
80	95,752	105,554	106,389
90	106,389	118,215	118,215
95	126,074	126,074	126,074
Highest	181,989	181,989	181,989

TABLE 18

DISTRIBUTION OF POOR AND NONPOOR GROUPS IN FLORIDA SCHOOL DISTRICTS RANKED BY EQUALIZED PROPERTY VALUE PER PUPIL: 1975-76

Pupil Percentile	Distribution of Equal. Prop. Val. Per Pupil	
	Poor Pupils	Non-Poor Pupils
Lowest	20,465	20,465
5	30,811	36,929
10	36,929	43,316
20	48,849	50,016
30	50,073	50,073
40	58,659	65,125
50 (Median)	73,484	84,360
60	90,737	95,752
70	95,752	95,752
80	98,961	105,590
90	118,215	118,215
95	126,074	126,074
Highest	181,989	181,989

TABLE 19

STATEWIDE MEANS OF EQUALIZED PROPERTY VALUE AND NUMBERS OF PUPILS IN ETHNIC AND INCOME GROUPS FOR FLORIDA SCHOOL DISTRICTS, 1972-73 to 1975-76

Ethnic or Income Group	Equalized Property Value	Minority-Anglo (Minority/Anglo)	Number of Pupils
1972-73 Average	40,390		
Significance			
Spanish	51,972	$12,601(1.32)	80,605
Anglo	39,371		97,322
Black	40,978	1,207(1.03)	311,772
Significance			
Poor	38,742	-$2,037(.95)	264,261
Non-poor	40,779		1,105,462
-----------------Reform Law Passed-----------------			
1973-74 Average	54,608		
Significance			
Spanish	67,251	$13,883(1.26)	89,257
Anglo	53,368		987,619
Black	54,918	1,550(1.02)	313,849
Significance			
Poor	53,223	$ 1,696(.96)	269,824
Non-Poor	54,919		1,127,496
1974-75 Average	71,033		
Significance			
Spanish	87,051	$17,194(1.24)	91,024
Anglo	69,857		997,031
Black	70,146	289(1.00)	319,751
Significance			
Poor	67,176	$ 4,576(.93)	273,925
Non-Poor	71,932		1,142,599
1975-76 Average	79,992		
Significance			
Spanish	94,480	$15,386(1.19)	91,582
Anglo	79,094		997,031
Black	78,648	-446(.99)	319,751
Significance			
Poor	75,657	-$5,342(.93)	273,925
Non-Poor	80,999		1,142,599

Significance Levels:

* = .05
** = .01
*** = .001

pupils in each of the groups during each of the four years studied. Differences among mean property values for the various groups were not statistically significant during any of the years. It may be seen that the mean property values for the Black and Anglo groups were quite close, while the mean property values for the Spanish group were considerably higher. This is probably due to the fact that most of the Spanish-background pupils in Florida are in the Dade County school district, which has relatively high property values. Differences in mean property values between the poor and non-poor groups were moderate.

Table 20 presents the mean percent urban, percent poor, and family income for the ethnic and poor/non-poor groups. Data on these variables came from the 1970 census; therefore, only one set of means are presented. Differences among the means were not statistically significant. The Anglo and Black groups were very similar, while the Spanish background group had a noticeably higher percent urban and mean family income. This is again due to the fact that the Spanish pupils are primarily located in Dade County. Data presented in this and the previous table show that Anglos and Blacks are very similar on most relevant background variables, while Spanish-background pupils generally fare better because those pupils are concentrated mainly in a large, urban, relatively wealthy district. The poor and non-poor groups are also very similar on these background variables.

Table 21 presents statewide means for the various groups

TABLE 20

STATEWIDE MEAN PERCENT URBAN, PERCENT POOR, AND FAMILY INCOME FROM 1970 CENSUS FOR ETHNIC AND INCOME GROUPS IN FLORIDA SCHOOL DISTRICTS 1972-73

Ethnic Income Group	Percent Urban	Percent Poor	Mean Family Income
1970 Average	78	19	$ 9,929
Significance			
Spanish	92	17	11,143
Anglo	76	19	9,829
Black	79	21	9,928
Significance			
Poor	72	21	9,570
Non-Poor	79	19	10,015

Significance Levels:

* = .05
** = .01
*** = .001

TABLE 21

STATEWIDE MEANS OF EQUALIZED TAX RATE AND LOCAL REVENUE PER PUPIL FOR ETHNIC AND INCOME GROUPS IN FLORIDA SCHOOL DISTRICTS, 1972-73 TO 1975-76

Ethnic or Income Group	Equalized Tax Rate (Mills)	Local Revenue Per Pupil
1972-73 Average	8.96	372
Significance		
Spanish	9.25	485
Anglo	8.92	362
Black	8.98	374
Significance		
Poor	8.85	352
Non Poor	8.98	376
Reform Law Passed		
1973-74 Average	7.73	450
Significance		
Spanish	7.93	571
Anglo	7.71	439
Black	7.75	449
Significance		
Poor	7.73	429
Non Poor	7.73	455
1974-75 Average	6.08	531
Significance		
Spanish	5.83	619
Anglo	6.09	526
Black	6.10	523
Significance		
Poor	6.10	508
Non Poor	6.07	537
1975-76 Average	6.47	595
Significance		
Spanish	6.72	710
Anglo	6.45	587
Black	6.49	587
Significance		
Poor	6.45	565
Non Poor	6.48	602

Significance Levels: *=.05; **=.01; ***=.001

on equalized tax rates and local revenue per pupil. Differences among the groups were not statistically significant during any year for either of these two variables. Tax rates were very similar for all of the groups. This is not surprising, given the legal limits which exist on local tax rates in Florida.

Anglos and Blacks are very close in mean local revenue, while Spanish-background pupils receive more local revenue per pupil. This is again due to the fact that most of the Spanish-background pupils are located in Dade County.

Table 22 presents mean state revenue per pupil and state plus local revenue per pupil for the various groups. Again, differences among the groups were not statistically significant on either variable. Mean state and state plus local revenue for the Black and Anglo groups are very similar. Before the reform, the Spanish-background pupils tended to receive less state revenue. After the reform, the state revenue received by the Spanish-background pupils was very close to that received by the other two ethnic groups. As a result, the state plus local revenue per pupil received by the Spanish-background group tended to be higher than that received by the other two groups after the reform.

Table 23 presents mean federal revenue per pupil and total revenue per pupil for the various groups. As before, differences among the groups were not statistically significant on either variable. However, Spanish-background pupils tended to receive more federal revenue per pupil than the other two ethnic groups. As a result of this fact and the advantage enjoyed by Spanish-background pupils in state and local revenue per pupil, Spanish-

TABLE 22

STATEWIDE MEANS OF STATE REVENUE PER PUPIL AND STATE PLUS LOCAL REVENUE PER PUPIL FOR ETHNIC AND INCOME GROUPS IN FLORIDA SCHOOL DISTRICTS, 1972-73 TO 1975-76

Ethnic or Income Group	State Revenue Per Pupil	State + Local Revenue Per Pupil
1972-73 Average	582	954
Significance		
Spanish	521	1,006
Anglo	587	949
Black	583	957
Significance		
Poor	597	949
Non-Poor	579	955
Reform Law Passed		
1973-74 Average	738	1,187
Significance		
Spanish	723	1,294
Anglo	738	1,177
Black	739	1,188
Significance		
Poor	747	1,176
Non-Poor	735	1,190
1974-75 Average	813	1,344
Significance		
Spanish	816	1,435
Anglo	810	1,336
Black	819	1,342
Significance		
Poor	825	1,333
Non-Poor	810	1,346
1975-76 Average	780	1,375
Significance		
Spanish	792	1,502
Anglo	776	1,363
Black	788	1,375
Significance		
Poor	793	1,358
Non-Poor	777	1,379

Significance Levels: *=.05; **=.01; ***=.001

TABLE 23

STATEWIDE MEANS OF FEDERAL REVENUE PER PUPIL AND TOTAL REVENUE PER PUPIL FOR ETHNIC AND INCOME GROUPS IN FLORIDA SCHOOL DISTRICTS, 1972-73 TO 1975-76

Ethnic or Income Group	Federal Revenue Per Pupil	Total Revenue Per Pupil
1972-73 Average	99	1,053
Significance		
Spanish	126	1,131
Anglo	95	1,044
Black	102	1,059
Significance		
Poor	101	1,050
Non-Poor	98	1,053
-----Reform Law Passed-----		
1973-74 Average	117	1,304
Significance		
Spanish	153	1,447
Anglo	112	1,290
Black	121	1,309
Significance		
Poor	119	1,295
Non-Poor	116	1,306
1974-75 Average	148	1,492
Significance		
Spanish	183	1,617
Anglo	143	1,479
Black	153	1,495
Significance		
Poor	153	1,485
Non-Poor	147	1,493
1975-76 Average	169	1,545
Significance		
Spanish	203	1,705
Anglo	165	1,528
Black	175	1,550
Significance		
Poor	175	1,533
Non-Poor	168	1,547

Significance Levels: *=.05; **=.01; ***=.001

background pupils also tended to receive more total revenue per pupil than the other two ethnic groups. The poor and non-poor groups were very similar in federal and total revenue received.

Group Differences within Community Type

No statistically significant differences were found among ethnic or poor group means during any of the years. However, some rather large, although not significant, differences were found. Data presented above suggest that community type may be an important variable in public school finance. Large urban districts may be wealthier and may receive greater school revenue than smaller rural districts. Therefore, the effects of community type on the school finance variables will be examined in this section.

For this analysis, Florida's school districts were divided into five urban/rural community type categories. The first category included all districts which fell in central city SMSAs but which did not contain the central city around which the SMSA was formed. The other three categories included districts which did not fall in SMSAs and those categories were based on the population of the largest urban area in the district.

Table 24 presents the numbers of districts and pupils which fell in each of the five community type categories, as well as the mean equalized assessed value per pupil for each of the categories. The central city SMSA group consistently has the largest mean property value, while the non-central city SMSA and the rural groups have the lowest property values. Other

TABLE 24

MEAN EQUALIZED ASSESSED VALUE BY COMMUNITY TYPE FOR FLORIDA SCHOOL DISTRICTS, 1972-73 TO 1975-76

Community Type (Counties)	Equalized Assessed Value Per Pupil	Number of Districts	Number of Pupils
1972-73 Average	40386		
Significance			
Central City SMSA	42504	15	1030440
Other SMSA	28764	9	85772
W/City of 25-50,000	38871	3	37264
W/City of 10-24,999	37327	7	99962
W/City of 10,000 or less	33300	33	116285
Reform Law Passed			
1973-74 Average	54594		
Significance			
Central City SMSA	56444	15	1043180
Other SMSA	39614	9	92954
W/City of 25-50,000	49494	3	38065
W/City of 10,000 or	50791	7	102932
W/City of 10,000 or less	54994	33	120189
1974-75 Average	71008		
Significance			
Central City SMSA	75199	15	1053649
Other SMSA	53915	9	96653
W/City of 25-50,000	63540	3	38878
W/City of 10-24,999	66249	7	104745
W/City of 10,000 or less	54896	33	122599
1975-76 Average	79960		
Significance			
Central City SMSA	84208	15	1053649
Other SMSA	64977	9	96653
W/City of 25-50,000	72432	3	38878
W/City of 10-24,999	75336	7	104745
W/City of 10,000 or less	61602	33	122599

Significance Levels:

* = .05
** = .01
*** = .001

background information concerning the community type groups is presented in Table 25 which contains mean percent urban, percent poor, and family income, and Table 26 which contains percentages of pupils in the various ethnic groups. In four of the community type district groups, community type has the expected relationship with percent urban. The central city SMSA group has the highest mean percent urban, while the 25,000 to 50,000 group, the 10,000 to 25,000 group, and the under 10,000 group have successively lower means of percent urban. However, the non-central city SMSA group has a lower mean percent urban than all but the under 10,000 group. These fringe area SMSA districts are basically rural, although they are near large urban areas.

It is clear that a greater proportion of pupils in rural areas are poor than in urban areas. This is reflected both in the mean percent poor pupils and in the mean family incomes for the various groups. Spanish-background pupils are primarily located in the central city SMSA group -- in Dade County. The largest percentage concentrations of Black pupils are found in the rural district group. However, large numbers and moderate percentages of Blacks are found in urban districts -- central city SMSAs, and cities between 25,000 and 50,000 people.

Table 27 presents mean tax rates and local revenue per pupil for the community type groups. Before the reform, there was a statistically significant difference in mean tax rates among the groups. The SMSA groups had higher rates than the more rural district groups. This difference disappeared after

TABLE 25

MEAN FAMILY INCOME, PERCENT POOR, AND PERCENT URBAN FROM 1970 CENSUS BY COMMUNITY TYPE FOR FLORIDA SCHOOL DISTRICTS 1972-73

Community Type (Counties)	Mean Family Income 1969	Percent Poor 1969	Percen Urban 1970
1972-73	$ 9929	19	78
Significance	***	***	***
Central City SMSA	10486	17	89
Other SMSA	8605	21	45
W/City of 25-50,000	8366	24	72
W/City of 10-24,999	8899	23	57
W/City of 10,000 or less	7357	33	26

Significance levels:

* = .05
** = .01
*** = .001

TABLE 26

PERCENTAGES OF BLACK AND SPANISH-BACKGROUND PUPILS BY COMMUNITY TYPE IN FLORIDA SCHOOL DISTRICTS: 1972-73

Community Type (Counties)	Percent Black Students 1972-73	Percent Spanish-Background Students 1972-73
1972-73 Average	23	6
Significance		
Central City SMSA	23	7
Other SMSA	13	1
W/City of 25000-50000	23	3
W/City of 10000-24999	19	2
W/City of less than 10000	28	1

Significance Levels:

* = .05
** = .01
*** = .001

83

TABLE 27

MEAN EQUALIZED TAX RATE AND LOCAL REVENUE PER PUPIL BY COMMUNITY TYPE FOR FLORIDA SCHOOL DISTRICTS 1972-73 TO 1975-76

Community Type (Counties)	Equalized Tax Rate	Local Revenue Per Pupil
1972-73 Average	8.96	301
Significance	*	
Central City SMSA	9.09	378
Other SMSA	9.53	254
W/City of 25-50,000	7.76	322
W/City of 10-24,999	8.92	371
W/City of 10,000 or less	7.78	262
Reform Law Passed		
1973-74 Average	7.73	381
Significance		
Central City SMSA	7.71	451
Other SMSA	8.03	344
W/City of 25-50,000	7.53	421
W/City of 10-24,999	7.86	506
W/City of 10,000 or less	7.66	330
1974-75 Average	6.08	460
Significance		
Central City SMSA	6.09	552
Other SMSA	6.10	463
W/City of 25-50,000	5.96	506
W/City of 10-24,999	6.16	569
W/City of 10,000 or less	5.95	391
1975-76 Average	6.48	502
Significance		
Central City SMSA	6.52	613
Other SMSA	6.68	454
W/City of 25-50,000	5.89	554
W/City of 10-24,999	6.53	634
W/City of 10,000 or less	6.06	432

Significance Levels:

* = .05
** = .01
*** = .001

the reform, probably as a result of the stricter tax rate limits imposed with the reform. Differences among the groups in mean local revenue per pupil were not statistically significant. Table 28 presents mean state revenue and state plus local revenue per pupil for the community type groups. Mean differences among the groups were not statistically significant for either of these two variables. Table 29 presents mean federal and total revenue per pupil for the community type groups. During the two most recent years studied, differences among the groups in mean federal revenue per pupil were statistically significant. The more rural groups tended to receive more federal revenue than the SMSA groups. However, differences among the groups in total revenue per pupil were not statistically significant.

Community type, by itself, does not appear to be an important variable in determining public school revenues. However, for the information of the reader, data are presented here concerning the relative standing of the ethnic and poor groups within each of the five community types. These data are contained, for each of the classes of revenue, in Tables 30 through 39. In no case were statistically significant differences found among either ethnic or poor groups. Mean revenues for the poor and non-poor groups were very similar in all comparisons. In all but the rural districts, the minority ethnic groups tended to fare better than the Anglo group. Only in rural communities did the minority ethnic groups tend to receive less revenue than the Anglo group. Two-way analyses of variance were per-

TABLE 28

MEAN STATE REVENUE PER PUPIL AND STATE PLUS LOCAL REVENUE PER PUPIL BY COMMUNITY TYPE FOR FLORIDA SCHOOL DISTRICTS 1972-73 TO 1975-76

Community Type (Counties)	State Revenue Per Pupil	State Plus Local Revenue Per Pupil
1972-73 Average	669	970
Significance	**	
Central City SMSA	579	957
Other SMSA	649	903
W/City of 25-50,000	552	874
W/City of 10-24,999	586	958
W/City of 10,000 or less	744	1,006
Reform Law Passed		
1973-74 Average	798	1,179
Significance	*	
Central City SMSA	729	1,180
Other SMSA	811	1,154
W/City of 25-50,000	636	1,057
W/City of 10-24,999	655	1,161
W/City of 10,000 or less	871	1,200
1974-75 Average	881	1,341
Significance		
Central City SMSA	787	1,339
Other SMSA	877	1,341
W/City of 25-50,000	789	1,295
W/City of 10-24,999	749	1,318
W/City of 10,000 or less	961	1,352
1975-76 Average	842	1,344
Significance		
Central City SMSA	753	1,366
Other SMSA	854	1,308
W/City of 25-50,000	766	1,319
W/City of 10-24,999	694	1,327
W/City of 10,000 or less	918	1,350

Significance Levels:

* = .05
** = .01
*** = .001

TABLE 29

MEAN FEDERAL REVENUE PER PUPIL AND TOTAL REVENUE PER PUPIL BY COMMUNITY TYPE FOR FLORIDA SCHOOL DISTRICTS 1972-73 TO 1975-76

Community Type (Counties)	Federal Revenue Per Pupil	Total Revenue Per Pupil
1972-73 Average	$ 111	$ 1,081
Significance		
Central City SMSA	90	1,046
Other SMSA	96	999
W/City of 25-50,000	119	994
W/City of 10-24,999	105	1,063
W/City of 10,000 or less	125	1,131
Reform Law Passed		
1973-74 Average	$ 130	$ 1,309
Significance		
Central City SMSA	108	1,288
Other SMSA	92	1,246
W/City of 25-50,000	169	1,227
W/City of 10-24,999	117	1,278
W/City of 10,000 or less	150	1,350
1974-75 Average	$ 170	$ 1,511
Significance	*	
Central City SMSA	140	1,479
Other SMSA	135	1,476
W/City of 25-50,000	219	1,514
W/City of 10-24,999	170	1,489
W/City of 10,000 or less	188	1,540
1975-76 Average	$ 192	$ 1,536
Significance	*	
Central City SMSA	158	1,524
Other SMSA	166	1,474
W/City of 25-50,000	225	1,544
W/City of 10-24,999	193	1,519
W/City of 10,000 or less	211	1,561

Significance Levels:

* = .05
** = .01
*** = .001

TABLE 30

MEAN LOCAL REVENUE PER PUPIL BY COMMUNITY TYPE FOR ETHNIC GROUPS IN FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Ethnic Group By Community Type	Local Revenue Per Pupil				
	1972-73	Reform Law Passed	1973-74	1974-75	1975-76
Central City SMSA Avg.	$ 398		$ 473	$ 554	$ 626
Significance					
Black	404		477	552	625
Anglo	386		460	548	617
Spanish	487		568	613	704
Other SMSA Avg.	$ 267		$ 365	$ 485	$ 489
Significance					
Black	281		363	497	498
Anglo	264		365	483	487
Spanish	272		399	497	519
W/City of 25-50,000 Avg.	$ 304		$ 381	$ 463	$ 500
Significance					
Black	320		423	467	511
Anglo	296		363	451	484
Spanish	377		498	668	744
W/City of 10-24,999 Avg.	$ 339		$ 453	$ 518	$ 585
Significance					
Black	343		443	506	569
Anglo	330		442	507	573
Spanish	616		874	903	1,021
W/City Less than 10,000 Avg.	$ 269		$ 339	$ 407	$ 452
Significance					
Black	220		286	342	365
Anglo	286		358	430	482
Spanish	372		428	477	570

Significance Levels:
* = .05
** = .01
*** - .001

TABLE 31

MEAN LOCAL REVENUE PER PUPIL BY COMMUNITY TYPE FOR INCOME GROUPS IN FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Income Group By Community Type	Local Revenue Per Pupil				
	1972-73	Reform Law Passed	1973-74	1974-75	1975-76
Central City SMSA Avg.	$ 398		$ 473	$ 554	$ 626
Significance					
Poor	388		462	542	611
Non-Poor	399		474	556	629
Other SMSA Avg.	$ 267		$ 365	$ 485	$ 489
Significance					
Poor	268		366	489	493
Non-Poor	266		364	483	487
W/City of 25-50,000 Avg.	$ 304		$ 381	$ 463	$ 500
Significance					
Poor	309		347	461	501
Non-Poor	303		376	464	501
W/City of 10-24,999 Avg.	$ 339		$ 453	$ 518	$ 585
Significance					
Poor	350		458	523	591
Non-Poor	335		451	516	582
W/City Less than 10,000 Avg.	$ 269		$ 339	$ 407	$ 452
Significance					
Poor	238		303	367	398
Non-Poor	284		358	428	479

Significance Levels:
* = .05
** = .01
*** = .001

TABLE 32

MEAN STATE REVENUE PER PUPIL BY COMMUNITY TYPE FOR ETHNIC GROUPS IN FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Ethnic Group By Community Type	State Revenue Per Pupil				
	1972-73	Reform Law Passed	1973-74	1974-75	1975-76
Central City SMSA Avg.	$ 567		$ 729	$ 802	$ 772
Significance					
Black	564		731	806	778
Anglo	572		729	798	765
Spanish	521		730	825	803
Other SMSA Avg.	$ 615		$ 809	$ 850	$ 819
Significance					
Black	622		795	852	821
Anglo	614		811	850	819
Spanish	595		780	838	798
W/City of 25-50,000 Avg.	$ 560		$ 653	$ 805	$ 789
Significance					
Black	557		601	789	749
Anglo	562		668	813	803
Spanish	524		663	753	742
W/City of 10-24,999 Avg.	$ 592		$ 681	$ 770	$ 721
Significance					
Black	605		695	793	723
Anglo	592		683	771	728
Spanish	471		504	560	497
W/City Less than 10,000 Avg.	$ 699		$ 829	$ 912	$ 868
Significance					
Black	707		840	926	895
Anglo	698		827	910	861
Spanish	590		695	816	770

Significance Levels:
* = .05
** = .01
*** - .001

TABLE 33

MEAN STATE REVENUE PER PUPIL BY COMMUNITY TYPE FOR INCOME GROUPS IN FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Income Group By Community Type	State Revenue Per Pupil 1972-73		1973-74	1974-75	1975-76
Central City SMSA Avg.	$ 567	Reform Law Passed	$ 729	$ 802	$ 772
Significance					
Poor	571		730	805	776
Non-Poor	566		729	801	771
Other SMSA Avg.	$ 615		$ 809	$ 850	$ 819
Significance					
Poor	624		812	853	827
Non-Poor	612		808	850	816
W/City of 25-50,000 Avg.	$ 560		$ 653	$ 805	$ 789
Significance					
Poor	559		632	800	774
Non-Poor	560		660	807	793
W/City of 10-24,999 Avg.	$ 592		$ 681	$ 770	$ 721
Significance					
Poor	593		687	773	713
Non-Poor	592		679	769	723
W/City Less than 10,000 Avg.	$ 699		$ 829	$ 912	$ 868
Significance					
Poor	713		852	937	902
Non-Poor	691		817	900	851

Significance Levels:
* = .05
** = .01
*** = .001

TABLE 34

MEAN STATE PLUS LOCAL REVENUE PER PUPIL BY COMMUNITY TYPE FOR ETHNIC GROUPS IN FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Ethnic Group By Community Type	State Plus Local Revenue Per Pupil				
	1972-73	Reform Law Passed	1973-74	1974-75	1975-76
Central City SMSA Avg.	$ 964		$ 1,202	$ 1,356	$ 1,398
Significance					
Black	968		1,208	1,358	1,403
Anglo	958		1,188	1,345	1,383
Spanish	1,007		1,299	1,438	1,507
Other SMSA Avg.	$ 882		$ 1,173	$ 1,335	$ 1,307
Significance					
Black	903		1,158	1,349	1,318
Anglo	878		1,175	1,334	1,306
Spanish	867		1,198	1,336	1,317
W/City of 25-50,000 Avg.	$ 864		$ 1,034	$ 1,268	$ 1,288
Significance					
Black	876		1,024	1,256	1,260
Anglo	858		1,032	1,264	1,287
Spanish	900		1,161	1,421	1,285
W/City of 10-24,999 Avg.	$ 931		$ 1,133	$ 1,288	$ 1,305
Significance					
Black	948		1,138	1,299	1,292
Anglo	922		1,125	1,279	1,301
Spanish	1,087		1,377	1,464	1,518
W/City Less than 10,000 Avg.	$ 967		$ 1,168	$ 1,320	$ 1,320
Significance					
Black	926		1,126	1,268	1,260
Anglo	984		1,185	1,340	1,342
Spanish	961		1,123	1,293	1,340

Significance Levels:
* = .05
** = .01
*** - .001

TABLE 35

MEAN STATE PLUS LOCAL REVENUE PER PUPIL BY COMMUNITY TYPE FOR INCOME GROUPS IN FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Income Group By Community Type	State Plus Local Revenue Per Pupil			
	1972-73	1973-74	1974-75	1975-76
Central City SMSA Avg.	$ 964	$1,202	$1,356	$1,398
Significance				
Poor	959	1,192	1,346	1,386
Non-Poor	969	1,204	1,357	1,400
Other SMSA Avg.	$ 882	$1,173	$1,335	$1,307
Significance				
Poor	892	1,178	1,342	1,320
Non-Poor	879	1,172	1,333	1,303
W/City of 25-50,000 Avg.	$ 864	$1,034	$1,268	$1,288
Significance				
Poor	868	1,029	1,261	1,274
Non-Poor	863	1,036	1,271	1,294
W/City of 10-24,999 Avg.	$ 931	$1,133	$1,288	$1,305
Significance				
Poor	944	1,145	1,296	1,304
Non-Poor	927	1,130	1,285	1,305
W/City Less than 10,000 Avg.	$ 967	$1,168	$1,320	$1,320
Significance				
Poor	951	1,155	1,303	1,301
Non-Poor	975	1,175	1,328	1,330

Reform Law Passed

Significance Levels:
* = .05
** = .01
*** = .001

TABLE 36

MEAN FEDERAL REVENUE PER PUPIL BY COMMUNITY TYPE FOR ETHNIC GROUPS IN FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Ethnic Group By Community Type	Federal Revenue Per Pupil				
	1972-73	Reform Law Passed	1973-74	1974-75	1975-76
Central City SMSA Avg.	$ 97		$ 116	$ 143	$ 164
Significance					
Black	100		119	146	168
Anglo	93		110	137	158
Spanish	127		153	182	202
Other SMSA Avg.	$ 74		$ 81	$ 119	$ 143
Significance					
Black	79		83	119	149
Anglo	74		81	119	143
Spanish	65		75	111	131
W/City of 25-50,000 Avg.	$ 117		$ 165	$ 213	$ 222
Significance					
Black	113		157	214	223
Anglo	117		166	211	222
Spanish	139		200	242	236
W/City of 10-24,999 Avg.	$ 112		$ 123	$ 175	$ 197
Significance					
Black	102		107	167	189
Anglo	115		126	176	197
Spanish	115		167	196	232
W/City Less than 10,000 Avg.	$ 115		$ 133	$ 171	$ 199
Significance					
Black	125		147	187	218
Anglo	111		127	165	192
Spanish	115		138	182	205

Significance Levels:
* = .05
** = .01
*** - .001

TABLE 37

MEAN FEDERAL REVENUE PER PUPIL BY COMMUNITY TYPE FOR INCOME GROUPS IN FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Income Group By Community Type	Federal Revenue Per Pupil				
	1972-73		1973-74	1974-75	1975-76
Central City SMSA Avg.	$ 97	Reform Law Passed	$ 116	$ 143	$ 164
Significance					
Poor	98		116	144	166
Non-Poor	97		116	142	163
Other SMSA Avg.	$ 74		$ 81	$ 119	$ 143
Significance					
Poor	80		84	124	151
Non-Poor	73		80	117	141
W/City of 25-50,000 Avg.	$ 117		$ 165	$ 213	$ 222
Significance					
Poor	115		161	213	222
Non-Poor	117		167	213	222
W/City of 10-24,999 Avg.	$ 112		$ 123	$ 175	$ 197
Significance					
Poor	107		116	172	195
Non-Poor	114		125	176	197
W/City Less than 10,000 Avg.	$ 115		$ 133	$ 171	$ 199
Significance					
Poor	122		139	140	208
Non-Poor	111		130	167	195

Significance Levels:
* = .05
** = .01
*** = .001

TABLE 38

MEAN TOTAL REVENUE PER PUPIL BY COMMUNITY TYPE FOR ETHNIC GROUPS IN FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Ethnic Group By Community Type	Total Revenue Per Pupil				
	1972-73		1973-74	1974-75	1975-76
Central City SMSA Avg.	$1,061	Reform Law Passed	$1,317	$1,499	$1,562
Significance					
Black	1,067		1,327	1,504	1,571
Anglo	1,051		1,299	1,482	1,541
Spanish	1,134		1,451	1,620	1,710
Other SMSA Avg.	$ 956		$1,254	$1,454	$1,450
Significance					
Black	982		1,240	1,469	1,467
Anglo	952		1,256	1,453	1,448
Spanish	932		1,273	1,447	1,448
W/City of 25-50,000 Avg.	$ 981		$1,200	$1,480	$1,511
Significance					
Black	989		1,181	1,469	1,482
Anglo	975		1,198	1,475	1,509
Spanish	1,040		1,361	1,662	1,722
W/City of 10-24,999 Avg.	$1,043		$1,257	$1,462	$1,502
Significance					
Black	1,050		1,245	1,466	1,481
Anglo	1,037		1,250	1,455	1,498
Spanish	1,202		1,545	1,660	1,750
W/City Less than 10,000 Avg.	$1,082		$1,301	$1,491	$1,519
Significance					
Black	1,052		1,272	1,455	1,478
Anglo	1,094		1,313	1,505	1,534
Spanish	1,076		1,261	1,475	1,545

Significance Levels:
* = .05
** = .01
*** - .001

TABLE 39

MEAN TOTAL REVENUE PER PUPIL BY COMMUNITY TYPE FOR INCOME GROUPS IN FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Income Group By Community Type	Total Revenue Per Pupil				
	1972-73		1973-74	1974-75	1975-76
Central City SMSA Avg.	$1,061	Reform Law Passed	$1,317	$1,499	$1,562
Significance					
Poor	1,057		1,308	1,491	1,552
Non-Poor	1,062		1,319	1,500	1,563
Other SMSA Avg.	$ 956		$1,254	$1,454	$1,450
Significance					
Poor	972		1,263	1,467	1,471
Non-Poor	951		1,252	1,451	1,444
W/City of 25-50,000 Avg.	$ 981		$1,200	$1,480	$1,511
Significance					
Poor	983		1,191	1,473	1,496
Non-Poor	980		1,203	1,484	1,516
W/City of 10-24,999 Avg.	$1,043		$1,257	$1,462	$1,502
Significance					
Poor	1,050		1,262	1,468	1,499
Non-Poor	1,041		1,255	1,460	1,503
W/City Less than 10,000 Avg.	$1,082		$1,301	$1,491	$1,519
Significance					
Poor	1,073		1,293	1,483	1,509
Non-Poor	1,086		1,305	1,495	1,525

Significance Levels:
* = .05
** = .01
*** = .001

formed to further examine interactions between community type and ethnic or poor group membership. In no case were statistically significant interactions found.

In addition to community type, which was discussed above, several other control variables were examined. These included percent urban, equalized property value, and mean family income. In analyses for which these variables were treated as covariates, no significant differences were found among ethnic or poor groups. For this reason, no tables are presented concerning these analyses of covariance.

District Concentration of Minority and Poor Pupils

In the above section, statewide averages for ethnic and poor pupils were presented. Few large differences were observed among these groups. Although some districts in Florida contain large numbers of minority and poor pupils, most of these pupils are located in districts which have moderate or low proportions of such pupils. In a sense, large numbers of low-concentration districts "dilute" the statewide averages. Therefore, the relationship between concentration of minority and poor pupils and the school finance variables will be examined. In contrast to the previous section, which examined statewide averages, this section will examine the relationship between percentages of minority and poor pupils in the districts and the school finance variables. This section will demonstrate how all pupils located in districts with large proportions of minority of poor pupils fare.

Table 40 presents correlations between each of the school

TABLE 40

WEIGHTED CORRELATIONS BETWEEN PERCENTAGES OF PUPILS IN ETHNIC AND POOR GROUPS AND SCHOOL FINANCE VARIABLES FOR FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

School Finance Variable	Year	Percent Black Pupils	Percent Anglo Pupils	Pct. Sp. Background Pupils	Percent Poor Pupils
Equalized	1972-73	.04	-.14	.16	-.29*
Tax	1973-74	.08	-.18	.18	.00
Rate	1974-75	.12	.15	-.31*	.11
	1975-76	.07	-.21	.22	-.10
Equalized	1972-73	.02	-.34*	.48**	-.34*
Property	1973-74	.03	-.25	.33**	-.18
Value	1974-75	-.08	-.21	.36*	-.43**
	1975-76	-.10	-.14	.28	-.42**
Local	1972-73	.03	-.36*	.50**	-.42**
Revenue	1973-74	-.02	-.31*	.46**	-.39**
Per	1974-75	-.12	-.16	.33**	-.44**
Pupil	1975-76	-.09	-.19	.35*	-.45**
State	1972-73	.04	-.29*	-.47**	.54**
Revenue	1973-74	.05	.04	-.09	.28
Per	1974-75	.14	-.09	.02	.34*
Pupil	1975-76	.16	-.14	.06	.33*
State Plus	1972-73	.03	-.36*	.50**	-.18
Local	1973-74	.01	-.37*	.52**	-.27
Revenue	1974-75	-.04	-.31*	.48**	-.30*
Per Pupil	1975-76	.00	-.41**	.58**	-.39**
Federal	1972-73	.28	-.56**	.53**	.25
Revenue	1973-74	.27	-.61**	.61**	.14
Per	1974-75	.27	-.49**	.47**	.32*
Pupil	1975-76	.35*	-.56**	.49**	.39**
Total	1972-73	.18	-.47**	.52**	-.08
Revenue	1973-74	.08	-.50**	.64**	-.22
Per	1974-75	.06	-.46**	.60**	-.16
Pupil	1975-76	.10	-.53**	.67**	-.24

Significance Levels:

* = .01
** = .001

a. Broken lines indicate when reform was passed.

finance variables and percentages of each minority and poor group in Florida's school districts. These correlations measure the strength of the linear relationships between the percentages and the school finance variables. In addition to these correlations, the relationships between percentages of pupils in ethnic and poor groups and the school finance variables were examined by categorizing the school districts by percentages of minority pupils and by mean family income. Means on the school finance variables were examined for each of these district groups. These group mean comparisons indicate the magnitudes of any relationships found, as well as allowing detection of nonlinear relationships.

District Percent of Spanish-background Pupils. The analyses presented in this section deal with the relationship between percentage of Spanish-background pupils in districts and the school revenues received by those districts. First, some background characteristics will be examined for districts with various proportions of Spanish-background pupils. Table 41 presents the numbers of districts and pupils in each of three groups categorized by percent Spanish background pupils, as well as mean equalized assessed value per pupil for each of the three groups. It is apparent that these groups were not intended to contain approximately equal numbers of pupils. In fact, the higher-percentage group contains only one district -- Dade County. An attempt to equalize the numbers of pupils in the groups would have resulted in districts whose student bodies are less than three percent Spanish appearing in the highest

TABLE 41

DEMOGRAPHIC CHARACTERISTICS OF FLORIDA SCHOOL DISTRICTS CATEGORIZED BY PERCENT SPANISH-BACKGROUND: 1972-73 TO 1975-76

Pct. Spanish Background	Equalized Assessed Value Per Pupil	High-Low (High/Low)	Number of Districts	Number of Pupils
1972-73 Average	$ 40,386		67	
Significance	***			
Under 3%	36,172		59	962,507
3% - 17%	45,523	18,234	7	186,170
Over 17%	54,406	(1.50)	1 (Dade Co.)	221,046
Reform Law Passed				
1973-74 Average	$ 54,594			
Significance	*			
Under 3%	50,142		59	979,932
3% - 17%	59,285	19,948	7	194,846
Over 17%	70,090	(1.40)	1	222,542
1974-75 Average	$ 71,008			
Significance	*			
Under 3%	66,126		59	993,517
3% - 17%	74,609	23,303	7	198,510
Over 17%	89,429	(1.35)	1	224,497
1975-76 Average	$ 79,961			
Significance				
Under 3%	75,474		59	993,517
3% - 17%	84,560	20,278	7	198,510
Over 17%	95,752	(1.27)	1	224,497

Significance Levels:

* = .05
** = .01
*** = .001

percent Spanish group. The divisions among the groups reported here were established at natural locations in the statewide pupil-weighted frequency distribution of percent Spanish-background pupils. It may be seen from the correlations presented in Table 40 that, in all but the most recent year, a statistically significant positive association was found between equalized property value per pupil and percent Spanish-background pupils. This same conclusion may be drawn from Table 41 -- in all years but 1975-76 statistically significant differences were found among the group's equalized property value means. Students of Spanish-background make up a larger proportion of enrollment in property-wealthier districts -- in particular, Dade County. In a two-way analysis of variance with percent Spanish-background group and year as the independent variables, the interaction between these two variables was not statistically significant. However, the trend over the years of this study was for property value differences to decrease among districts of various proportions of Spanish-background pupils. This is reflected in the small, but consistent, decrease in the property value ratio between the highest and lowest percent Spanish-background groups.

Table 42 presents mean of percent urban, percent poor, and family income for each of the three district groups based on percent Spanish-background pupils. Differences among the three district groups in mean percent urban were statistically significant. It is apparent that high concentrations of Spanish-background pupils are found primarily in highly urban districts--

TABLE 42

DEMOGRAPHIC CHARACTERISTICS OF FLORIDA SCHOOL DISTRICTS CATEGORIZED BY PERCENT SPANISH-BACKGROUND PUPILS: 1972-73

Percent Spanish Background	Percent Urban 1970	Percent Poor 1970	Mean Family Income 1970
State Average	$ 78	$ 19	$ 9,929
	**		***
Under 3%	73	20	9,466
3% - 17%	81	19	10,508
Over 17%	98	16	11,458

Note: Data taken from 1970 census

Significance Levels:

* = .05
** = .01
*** = .001

again, mainly Dade County. Differences among the groups in mean percent poor pupils were not statistically significant, but differences in mean family income were significant -- high concentrations of Spanish-background pupils are found in districts with relatively high personal wealth -- Dade County.

Relationships between percent Spanish-background pupils and each of the school finance variables are displayed in Tables 43-45. During three of the four years, the correlation between equalized tax rate and percent Spanish-background pupils was not significant. In only one year, 1974, was this correlation statistically significant. During this year, the correlation was negative, showing that districts with lower proportions of Spanish-background pupils tended to have higher tax rates. Table 43 presents mean tax rates for groups of districts based on percent Spanish-background pupils. Mean differences in tax rates among the groups were statistically significant during the two most recent years of the study. However, the differences found during the two years were in opposite directions. Therefore, these results do not appear to be attributable to the reform law.

During all four years, percent Spanish-background students has a statistically significant positive correlation with local revenue per pupil. This finding is shown in Table 40 which presents mean local revenue per pupil for each of the district groups based on percentage of Spanish-background pupils. In all four years, the district groups with greater proportions of Spanish-background pupils raised more local revenue per pupil,

TABLE 43

TAX MILLAGE AND LOCAL REVENUES BY PERCENT SPANISH HERITAGE ENROLLMENT IN FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Percent Spanish-Background -- 1972	Tax Rate (Millage)	High%-Low% (High%/Low%)	Local Revenue Per Pupil	High%-Low% (High%/Low%)
1972 Average	8.96		$ 372	
Significance			***	
Under 3%	8.78	0.46 (1.05)	326	$177 (1.54)
3% - 17%	9.50		451	
Over 17%	9.24		503	
Reform Law Passed				
1973 Average	7.73		$ 450	
Significance			***	
Under 3%	7.64	0.36 (1.05)	402	$193 (1.48)
3% - 17%	7.91		523	
Over 17%	8.00		595	
1974 Average	6.08		$ 531	
Significance	*			
Under 3%	6.17	-0.43 (.930)	501	$124 (1.25)
3% - 17%	5.98		574	
Over 17%	5.74		625	
1975 Average	6.48		$ 595	
Significance	*		*	
Under 3%	6.34	.46 (1.07)	551	$165 (1.30)
3% - 17%	6.81		678	
Over 17%	6.80		716	

on the average, than other districts. As was pointed out above, those districts with greater percentages of Spanish-background pupils tend to be larger (in total pupil enrollment) urban districts which have greater property values and personal wealth -- in particular, Dade County. A slight downward trend appeared in the magnitudes of the local revenue differences among the three district groups. However, in a two-way analysis of variance with percent Spanish-background group and year as independent variables, the interaction effect was not statistically significant. Therefore, it appears that the implementation of the FEFP has had little impact on local revenue differences among districts with various proportions of Spanish-background pupils.

Before the reform law was passed, percent Spanish-background students had a statistically significant negative correlation with state revenue per pupil. Table 44 presents mean state revenue per pupil for groups of districts based on percentage of Spanish-background pupils. Before the reform, differences among the district groups in mean state revenue per pupil were statistically significant -- districts containing greater proportions of Spanish-background pupils received less state revenue than other districts. After the reform, no significant relationship existed between percentage of Spanish background pupils and state revenue per pupil. Districts with higher proportions of Spanish-background pupils tended to receive more state revenue than other districts after the FEFP was implemented. As was pointed out above, districts with greater proportions of

TABLE 44

STATE AND TOTAL STATE-LOCAL REVENUES BY PERCENT SPANISH HERITAGE ENROLLMENT IN FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Percent Spanish-Background -- 1972	State Revenue Per Pupil	High%-Low% (High%/Low%)	State & Local Rev. Per Pupil	High%-Low% (High%/Low%)
1972 Average	$ 582		$ 954	
Significance	***		***	
Under 3%	605	-$95 (.842)	931	$82 (1.09)
3% - 17%	551		1,002	
Over 17%	510		1,013	
----Reform Law Passed----				
1973 Average	$ 738		$ 1,187	
Significance			***	
Under 3%	749	-$17 (.977)	1,151	$176 (1.15)
3% - 17%	685		1,208	
Over 17%	732		1,327	
1974 Average	$ 812		$ 1,344	
Significance			***	
Under 3%	807	$24 (1.03)	1,308	$148 (1.11)
3% - 17%	819		1,393	
Over 17%	831		1,456	
1975 Average	$ 780		$ 1,375	
Significance			***	
Under 3%	781	$37 (1.05)	1,332	$202 (1.15)
3% - 17%	732		1,410	
Over 17%	818		1,534	

Significance Levels:

* = .05

** = .01

*** = .001

Spanish-background pupils tend to be large urban districts. These districts are those most likely to benefit from the cost-of-living feature of the reform. Also, these large districts may be better able to operate the special educational programs which qualify for more revenue per FTE than normal programs. This effect of the reform is also suggested by the fact that the interaction between percent Spanish-background and year verged on statistical significance in a two-way analysis of variance.

During all four years, state plus local revenue per pupil had a substantial and statistically significant positive correlation with percent Spanish-background pupils. This result is also found in Table 44 which presents mean state plus local revenue for groups of districts based on percent Spanish-background students. Even before implementation of the FEFP, those districts with greater percentages of Spanish-background pupils received more state plus local revenue per pupil than other districts. The effect of the reform was, if anything, to increase this advantage.

Percent Spanish-background pupils also had a strong and statistically significant positive correlation with federal revenue per pupil during all four years. This effect is also seen in Table 45, which presents mean federal revenue per pupil for the various groups of districts. Differences among these means were statistically significant in all years, and always favored districts with greater proportions of Spanish-background pupils.

The result of adding together local, state and federal re-

TABLE 45

MEAN FEDERAL AND TOTAL REVENUE PER PUPIL IN FLORIDA SCHOOL DISTRICTS CATEGORIZED BY PERCENT SPANISH-BACKGROUND PUPILS: 1972-73 TO 1975-76

Pct. Spanish Background	Federal Revenue Per Pupil	High-Low (High/Low)	Total Revenue Per Pupil	High-Low (High/Low)
1972 Average	$ 99		$ 1,053	
Significance	***		***	
Under 3%	89		1,020	
3% - 17%	108	$ 46	1,110	$ 127
Over 17%	135	(1.52)	1,147	(1.12)
----------Reform Law Passed----------				
1973 Average	$ 117		$ 1,304	
Significance	***		***	
Under 3%	105		1,256	
3% - 17%	120	$ 61	1,328	$ 237
Over 17%	166	(1.58)	1,493	(1.19)
1974 Average	$ 148		$ 1,492	
Significance	***		***	
Under 3%	134		1,442	
3% - 17%	169	$ 58	1,563	$ 206
Over 17%	192	(1.43)	1,648	(1.14)
1975 Average	$ 170		$ 1,544	
Significance	***		***	
Under 3%	157		1,489	
3% - 17%	180	$ 57	1,590	$ 259
Over 17%	214	(1.36)	1,748	(1.17)

Significance Level:

* = .05
** = .01
*** = .001

venues is for districts with greater proportions of Spanish-background pupils to receive greater total revenues. This is seen both in the statistically significant correlations between percent Spanish-background pupils and total revenue per pupil, and in the statistically significant differences among the district groups in mean total revenue per pupil. The reform has not substantially altered this advantage enjoyed by district with high proportions of Spanish-background pupils. If anything, the reform has increased this advantage, probably because several features of the reform are likely to be of benefit to large urban districts. Explanations such as this will be explored in greater depth below.

District Percent of Black Pupils. The analyses in this section deal with relationship between percentage of Black students in districts and the school revenues received by those districts. First, some background characteristics will be examined for districts with various proportions of Black pupils. Table 46 presents the numbers of pupils and districts contained in each of three groups catagorized on percent Black pupils. As with the district groups based on percent Spanish-background pupils which were identified above, these percent Black groups are not intended to represent approximately equal numbers of pupils. Group divisions were made at natural points in the statewide pupil-weighted frequency distribution of percent Black pupils.

In all four years, the correlation between percent Black pupils and equalized property values per pupil was extremely

TABLE 46

DEMOGRAPHIC CHARACTERISTICS OF FLORIDA SCHOOL DISTRICTS CATEGORIZED BY PERCENT BLACK PUPILS: 1972-73 TO 1975-76

Percent Black	Equalized Assessed Value Per Pupil	High-Low (High/Low)	Number of Districts	Number of Pupils
1972-73 Average	$ 40,386			
Significance	**			
Under 20%	33,942		29	541,726
20% - 40%	45,120	$4,371	33	800,386
Over 40%	29,571	(.871)	5	27,611
Reform Law Passed				
1973-74 Average	$ 54,594			
Significance				
Under 20%	48,445		32	572,791
20% - 40%	59,484	$7,513	30	797,081
Over 40%	40,932	(.844)	5	27,448
1974-75 Average	$ 71,008			
Significance				
Under 20%	65,257		30	561,049
20% - 40%	75,530	$12,749	32	827,589
Over 40%	52,508	(.804)	5	27,886
1975-76 Average	$ 79,961			
Significance				
Under 20%	75,018		30	561,049
20% - 40%	83,979	$14,865	32	827,589
Over 40%	60,153	(.801)	5	27,886

Significance Levels:

* = .05
** = .01
*** = .001

low. Table 46 presents mean equalized property values for each of the three district groups based on percent Black students. During the first year, differences in mean equalized property values were statistically significant. Although the differences among these means were not statistically significant during the other years, they were of comparable magnitude. It is apparent from the means of equalized property value in Table 46 that the relationship between percent Black students and equalized property values is extremely non-monotonic -- property values neither consistently increase nor decrease with percent Black pupils. Instead, the districts with moderate proportions of Black pupils tend to have the largest property wealth, while districts with both lower and higher proportions of Black students tend to have lower property wealth. A non-monotonic relationship such as this cannot be adequately assessed with a normal product-moment correlation -- hence, the extremely low correlations between property wealth and percent Black pupils.

Table 47 presents means of percent urban, percent poor, and family income for the district groups based on percent Black students. Differences among the groups' means were statistically significant for all three of these variables. Districts which fall in the middle group -- containing moderate proportions of Black pupils -- tend to be highly urban and to have high personal income. The contrast between these districts and districts with extremely high proportions of Black pupils is particularly striking.

TABLE 47

DEMOGRAPHIC CHARACTERISTICS OF FLORIDA SCHOOL DISTRICTS CATEGORIZED BY PERCENT BLACK PUPILS: 1972-73

Percent Black	Percent Urban 1970	Percent Poor 1970	Mean Family Income
State Average	78 %	19 %	$ 9,929
	*	***	*
Under 20%	73	17	9,565
20% - 40%	82	20	10,268
Over 40%	42	42	7,229

Note: Data taken from 1970 census.

Significance Levels:

* = .05
** = .01
*** = .001

The relationship between percent Black pupils and the school finance variables will now be discussed. During all four years, the correlation between percent Black pupils and equalized tax rate was extremely low. Table 48 presents mean tax rates for each of the district groups based on percent Black students. Again, no significant differences were found among those groups of districts. However, those districts with very high percentages of Black students tend to have lower tax rates.

Percent Black pupils is not significantly correlated with local revenue per pupil in any of the four years. However, the picture presented in Table 48, which contains mean local revenue per pupil for each of the percent Black groups of districts, is different. During the pre-reform year, 1972-73, a statistically significant difference was found among the means. Districts in the middle group, with moderate proportions of Black pupils, receive the greatest local revenue per pupil, while districts with the greatest proportions of Black students received the least local revenue. As with property value, the relationship between local revenue per pupil and percent Black pupils is not monotonic. As we have seen, districts in the middle group are urban districts, such as Dade County, which contain many Black students, but which also have large numbers of other students. Districts with extremely high proportions of Black pupils tend to be smaller rural districts which have relatively low wealth, both personal and property.

After the reform, differences among the groups in mean local revenue per pupil were not statistically significant. However,

TABLE 48

MEAN EQUALIZED MILLAGE RATE AND LOCAL REVENUE PER PUPIL BY PERCENT BLACK ENROLLMENT IN FLORIDA SCHOOL DISTRICTS: 1972-3 TO 1975-6

Percent Black	Equalized Tax Rate (Millage)	High%-Low% (High%/Low%)	Local Revenue Per Pupil	High%-Low% (High%/Low%)
1972 Average	8.96		$ 372	
Significance			**	
Under 20%	8.79		309	
20% - 40%	9.12	-1.34	419	-$91
Over 40%	7.45	(.847)	218	(.705)
Reform Law Passed				
1973 Average	7.73		$ 450	
Significance				
Under 20%	7.81		417	
20% - 40%	7.67	-0.02	478	-$92
Over 40%	7.79	(.997)	325	(.779)
1974 Average	6.08		$ 531	
Significance				
Under 20%	6.10		508	
20% - 40%	6.07	-0.31	553	-$169
Over 40%	5.79	(.949)	339	(.667)
1975 Average	6.48		$ 595	
Significance				
Under 20%	6.39		555	
20% - 40%	6.57	-1.16	630	-$211
Over 40%	5.23	(.818)	344	(.619)

Significance Levels:

* = .05
** = .01
*** = .001

the pattern continued to hold in which districts with moderate proportions of Black students receive the greatest amount of local revenue per pupil while districts with high percentages of Black pupils receive the least local revenue, and the magnitudes of the differences remained about the same. A two-way analysis of variance was done in which percent Black group and year were the independent variables. The interaction between these two variables was not significant. In view of this fact and of the foregoing discussion, the FEFP appears to have had little impact on the relationship between percent Black pupils and local revenue per pupil.

As with local revenue per pupil, percent Black had a low correlation with state revenue per pupil during all four years. Again, however, the picture presented by the means of state revenue per pupil for the groups of districts with various percentages of Black pupils, presented in Table 49, is different. Before the reform, a statistically significant difference was found among these means of state revenue per pupil. Districts with moderate percentages of Black students received the least state revenue per pupil, while districts with the highest proportions of Black pupils received the most state revenue. Since the opposite relationship held for local revenue, state revenue tended to equalize for differences in local revenue among districts with various percentages of Black pupils. After the reform, no significant differences were found among the means of state revenue per pupil. Districts with the greatest percentages of Black pupils still receive the greatest amount of a state revenue per pupil. However, the districts in the middle

. TABLE 49

MEAN STATE REVENUE AND STATE PLUS LOCAL REVENUE PER PUPIL BY PERCENT BLACK ENROLLMENT IN FLORIDA SCHOOL DISTRICTS: 1972-3 TO 1975-6

Percent Black	State Rev. Per Pupil	High%-Low% (High%/Low%)	State + Local Rev. Per Pupil	High%-Low% (High%/Low%)
1972 Average	$ 582		$ 954	
Significance	*		**	
Under 20%	611	$44 (1.07)	920	-$47 (.948)
20% - 40%	561		980	
Over 40%	655		873	
Reform Law Passed				
1973 Average	$ 738		$ 1,187	
Significance			*	
Under 20%	728	-$22 (.969)	1,145	-$114 (.900)
20% - 40%	745		1,223	
Over 40%	706		1,031	
1974 Average	$ 812		$ 1,344	
Significance				
Under 20%	814	$51 (1.06)	1,322	-$118 (.910)
20% - 40%	810		1,363	
Over 40%	865		1,204	
1975 Average	$ 780		$ 1,375	
Significance			*	
Under 20%	776	$66 (1.08)	1,332	-$146 (.890)
20% - 40%	780		1,411	
Over 40%	842		1,186	

Significance Levels:

* = .05
** = .01
*** = .001

group have gained in amount of state revenue received relative to the other groups of districts. In one of the post-reform years, the middle group of districts did not receive the lowest amount of state revenue; in the other two years, the amount of state revenue received per pupil was little less than that received by the districts with the lowest percentages of Black pupils. Again, the reform appears to have benefited the relatively large urban districts--those districts tend to have moderate proportions of Black pupils.

There is a very low correlation between percent Black students and state plus local revenues. This is due to the montonic relationship between these two variables. In three of the four years, differences among these means of state plus local revenue were statistically significant. In every case, districts with moderate percentages of Black pupils received the most local plus state revenue per pupil by substantial margins. The reform has not substantially altered this relationship. The interaction between percent Black group and year was not statistically significant in a two-way analysis of variance. The trend, however, is for the advantage enjoyed by districts with moderate proportions of Black pupils to be increased.

In all four years, percent Black students had a moderate positive correlation with federal revenue per pupil, although this correlation was statistically significant during only one year. Table 50 presents mean federal revenue per pupil for

TABLE 50

MEAN FEDERAL REVENUE AND TOTAL REVENUE PER PUPIL BY PERCENT BLACK ENROLLMENT IN FLORIDA SCHOOL DISTRICTS: 1972-3 TO 1975-6

Percent Black	Federal Rev. Per Pupil	High%-Low% (High%/Low%)	Total Rev. Per Pupil	High%-Low% (High%/Low%)
1972 Average	$ 99		$ 1,052	
Significance			**	
Under 20%	92		1,012	
20% - 40%	101	$47	1,081	$ 0
Over 40%	139	(1.51)	1,012	(1.00)
----------Reform Law Passed----------				
1973 Average	$ 117		$ 1,304	
Significance			*	
Under 20%	110		1,255	
20% - 40%	120	$73	1,343	-$41
Over 40%	183	(1.67)	1,214	(.970)
1974 Average	$ 148		$ 1,492	
Significance				
Under 20%	140		1,462	
20% - 40%	150	$89	1,513	-$29
Over 40%	229	(1.64)	1,433	(.980)
1975 Average	$ 170		$ 1,544	
Significance	*		*	
Under 20%	161		1,493	
20% - 40%	173	$91	1,583	-$55
Over 40%	252	(1.57)	1,438	(.963)

Significance Levels:

* = .05
** = .01
*** = .001

each of the district groups based on percent Black pupils. Differences among these means were statistically significant during only one year--the year for which the correlation was significant. During that year--1975-76--more federal revenue per pupil went to districts with the greatest percentages of Black students. The trend was in this direction for the other years, although differences among the means were not significant.

The net result of local, state and federal revenue is for districts with moderate proportions of Black pupils to receive the greatest amounts of total revenue, while districts with extremely high percentages of Black pupils receive the least amount of revenue. This is reflected in the means of total revenue per pupil presented in Table 50 for the district groups. The reform has had little impact on this relationship; the interaction between percent Black group and year was not statistically significant in a two-way analysis of variance. However, the reform appears to have benefited districts with moderate proportions of Black pupils, if anything. This may be due to the features of the FEFP which might tend to benefit large urban districts.

Personal Wealth. Income data were obtained from the 1970 census, fifth count. In most states, census data are not available for all school districts; the smallest districts are lumped into one group. However, in Florida, even the smallest school district is relatively large, because districts correspond to counties. Therefore, all school districts are included in the results to be reported in this section. However, it should be noted that changing income patterns among the districts are not taken into account in the results reported here, since income data were only available for one year, 1970.

This section will examine the relationship between personal wealth and the school finance variables using two measures of personal wealth, mean family income and percent poor pupils. Districts were divided into groups containing pupil quartiles of mean family income and mean values of other variables were compared for these groups. Table 51 presents the numbers of districts and pupils in each group, as well as the mean equalized property value for each group. It may be seen that differences among these means of property value were statistically significant during all four years. This relationship is also reflected in the statistically significant negative correlation between percent poor and equalized property value per pupil found during three of the years. It may be seen that property wealth has a strong positive relationship with personal wealth. Table 52 presents means of percent urban and percent poor for the mean family income district groups. As expected, districts with high mean family incomes have significantly lower percentages of poor pupils than other districts. Also, high mean family income has a strong positive relationship with percent urban.

During the pre-reform year, percent poor had a statistically significant negative correlation with equalized tax rate. This is reflected among the means of tax rate for the family income district

TABLE 51

DEMOGRAPHIC CHARACTERISTICS BY MEAN FAMILY INCOME OF SCHOOL DISTRICT RESIDENTS (1970 CENSUS) FOR FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Mean Family Income	Equalized Assessed Value Per Pupil	High-Low (High/Low)	Number of Districts	Number of Pupils
1972-73 Average	$ 40,386			
Significance	***			
Under $8,724	35,544		48	337,235
$8,724-$ 9,904	30,590	17,623	9	397,821
$9,905-$11,458	46,484	(1.50)	6	386,336
Over $11,458	53,167		4	248,331
Reform Law Passed				
1973-74 Average	$ 54,594			
Significance	**			
Under $8,724	50,415		48	349,740
$8,724-$ 9,904	42,372	19,346	9	405,620
$9,905-$11,458	61,244	(1.38)	6	389,511
Over $11,458	69,761		4	252,449
1974-75 Average	$ 71,008			
Significance	***			
Under $8,724	60,000		48	358,050
$8,724-$ 9,904	56,243	34,345	9	410,330
$9,905-$11,458	81,301	(1.57)	6	392,911
Over $11,458	94,345		4	255,233
1975-76 Average	$ 79,960			
Significance	***			
Under $8,724	68,892		48	358,050
$8,724-$ 9,904	62,945	38,987	9	410,330
$9,905-$11,458	89,682	(1.57)	6	392,911
Over $11,458	107,879		4	255,233

Significance Levels:

* = .05
** = .01
*** = .001

TABLE 52

DEMOGRAPHIC CHARACTERISTICS BY MEAN FAMILY INCOME OF SCHOOL DISTRICT RESIDENTS (1970 CENSUS) FOR FLORIDA SCHOOL DISTRICTS: 1972-73

Mean Family Income	Percent Urban 1970	High-Low (High/Low)	Percent Poor 1970	High-Low (High/Low)
State Average	78 % ***		19 % ***	
Under $ 8,724	46		27	
$8,724-$ 9,904	85	46 %	18	-13 %
$9,904-$11,458	89	(2.00)	17	(.52)
Over $11,458	92		14	

Note: Data is from 1970 census.

Significance Levels:

* = .05
** = .01
*** = .001

groups, which are presented in Table 53. Before the reform, districts with greater personal wealth had significantly higher tax rates. After the reform, the correlations between percent poor and tax rate were very low. However, statistically significant differences were found among the mean tax rates for the district groups based on mean family income during two of the three post reform years. However, the mean tax rates are not monotonically related to mean family income. Tax rates among districts with low mean family income are neither consistently higher nor lower than tax rates among districts with higher income. This change is probably due to the tighter restrictions imposed on local tax rates which were progressively imposed during the post-reform years.

Statistically significant and large negative correlations were found between percent poor and local revenue per pupil during all four years of the study. This same relationship is illustrated in the statistically significant differences in mean local revenue per pupil among the mean family income district groups, which are presented in Table 53. Districts with greater personal wealth (and greater property wealth) raise greater amounts of local revenue per pupil. The magnitudes of intergroup differences in mean local revenue showed a slight decrease after the reform. However, the interaction between mean family income groups and years was not statistically significant in a two-way analysis of variance.

TABLE 53

MEAN EQUALIZED TAX RATE AND LOCAL REVENUE PER PUPIL BY MEAN FAMILY INCOME OF SCHOOL DISTRICT RESIDENTS (1970 CENSUS) IN FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Mean Family Income	Equalized Tax Rate (Mills)	High-Low (High/Low)	Local Revenue Per Pupil	High-Low (High/Low)
1972-73 Average	8.96		$ 372	
Significance	**		***	
Under $ 8,724	8.16		296	
$8,724-$ 9,904	8.88	1.32	284	$ 223
$9,904-$11,458	9.39	(1.16)	433	(1.75)
Over $11,458	9.48		519	
Reform Law Passed				
1973-74 Average	7.73		$ 450	
Significance	**		***	
Under $ 8,724	7.55		374	
$8,724-$ 9,904	8.13	- .20	375	$ 192
$9,904-$11,458	7.74	(.97)	520	(1.51)
Over $11,458	7.35		566	
1974-75 Average	6.08		$ 531	
Significance			***	
Under $ 8,724	6.06		468	
$8,724-$ 9,904	6.24	- .15	437	$ 201
$9,904-$11,458	6.03	(.98)	597	(1.43)
Over $11,458	5.91		669	
1975-76 Average	6.48		$ 595	
Significance	*		***	
Under $ 8,724	6.13		496	
$8,724-$ 9,904	6.83	.06	495	$ 290
$9,904-$11,458	6.61	(1.01)	666	(1.58)
Over $11,458	6.19		786	

Significance Levels:

* = .05
** = .01
*** = .001

During the pre-reform year, percent poor had a statistically significant positive correlation with state revenue per pupil. Table 54 presents mean state revenue per pupil for the district groups based on mean family income. Again, statistically significant differences were found among the means of state revenue before the reform; districts with greater personal wealth received less state revenue, on the average. Correlations between percent poor and state revenue per pupil were also statistically significant during the two most recent years of the study; this correlation was not significant during the immediate post reform year. Again, this same pattern is reflected in the differences among the means of state revenue among the mean family income district groups; statistically significant differences were found during the two most recent years. The reform appears to have initially reduced the advantage in state revenue enjoyed by districts with relatively low personal wealth. However, this advantage appears to be steadily increasing over the years of this study. Perhaps the small rural districts which tend to have low personal and property wealth were initially unprepared to take advantage of the pupil weighting system, but have been expanding special educational programs over the years in response to that system.

Negative correlations between percent poor and state plus local revenue per pupil are statistically significant during the two most recent years of the study. The relationship between

TABLE 54

STATE AND STATE PLUS LOCAL REVENUE PER PUPIL BY MEAN FAMILY INCOME OF SCHOOL DISTRICT RESIDENTS (1970 CENSUS) FOR FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Mean Family Income	State Revenue Per Pupil	High/Low (High/Low)	State + Local Rev.Per Pupil	High/Low (High/Low)
1972-73 Average	$ 582		$ 954	
Significance	***		***	
Under $ 8,724	633		929	
$8,724-$ 9,904	625	-$135	909	$89
$9,904-$11,458	548	(.79)	981	(1.10)
Over $11,458	498		1,018	
Reform Law Passed				
1973-74 Average	$ 738		$ 1,187	
Significance			***	
Under $ 8,724	750		1,124	
$8,724-$ 9,904	752	-$44	1,127	$148
$9,904-$11,458	732	(.94)	1,252	(1.13)
Over $11,458	706		1,272	
1974-75 Average	$ 812		$ 1,344	
Significance	*		**	
Under $ 8,724	836		1,303	
$8,724-$ 9,904	859	-$104	1,296	$99
$9,904-$11,458	795	(.88)	1,392	(1.08)
Over $11,458	732		1,402	
1975-76 Average	$ 780		$ 1,375	
Significance	**		***	
Under $ 8,724	795		1,291	
$8,724-$ 9,904	818	-$116	1,313	$174
$9,904-$11,458	792	(.85)	1,458	(1.13)
Over $11,458	679		1,465	

Significance Levels:

* = .05
** = .01
*** = .001

state plus local revenue and mean family income is more stable across the years of the study. Significant differences between means of state plus local revenue were found among the mean family income groups during all four years. These means are presented in Table 54. During all of the years, districts with greater personal wealth (and greater property wealth and percent urban) received greater state plus local revenue per pupil. The reform has had little impact on this relationship.

As with state plus local revenue, the correlations between percent poor and federal revenue per pupil were statistically significant during the two most recent years; however, these correlations were positive. Table 55 presents means of federal revenue per pupil for each of the mean family income group of districts. Differences among these means were statistically significant during three of the four years. The largest differences appeared between the district group with the highest mean family income and the other groups. The districts with the highest personal wealth received noticeably less federal revenue per pupil than other districts.

Correlations between percent poor and total revenue per pupil were not statistically significant. Table 55 presents means of total revenue per pupil for the mean family income district groups. Differences among these means of total revenue per pupil were statistically significant during all four years. The top two groups of districts based on mean family income received more total revenue than did the other two groups. Relative to the amounts of money involved, these differences were slightly less than the later group differences on state

TABLE 55

FEDERAL AND TOTAL REVENUE PER PUPIL BY MEAN FAMILY INCOME OF DISTRICT RESIDENTS (1970 CENSUS) FOR FLORIDA SCHOOL DISTRICTS: 1972-73 TO 1975-76

Mean Family Income	Federal Revenue Per Pupil	High-Low (High/Low)	Total Revenue Per Pupil	High-Low (High/Low)
1972-73 Average	$ 99		$ 1,052	
Significance	*		**	
Under $ 8,724	95		1,024	
$8,724-$ 9,904	104	-$16	1,012	$73
$9,904-$11,458	109	(.83)	1,090	(1.07)
Over $11,458	79		1,097	
Reform Law Passed				
1973-74 Average	$ 117		$ 1,304	
Significance	*		***	
Under $ 8,724	109		1,233	
$8,724-$ 9,904	114	-$8	1,241	$140
$9,904-$11,458	138	(.93)	1,390	(1.11)
Over $11,458	101		1,373	
1974-75 Average	$ 148		$ 1,492	
Significance			*	
Under $ 8,724	150		1,453	
$8,724-$ 9,904	148	-$29	1,445	$69
$9,904-$11,458	163	(.81)	1,555	(1.05)
Over $11,458	121		1,522	
1975-76 Average	$ 170		$ 1,544	
Significance	*		***	
Under $ 8,724	173		1,463	
$8,724-$ 9,904	173	-$36	1,486	$139
$9,904-$11,458	184	(.79)	1,642	(1.10)
Over $11,458	137		1,602	

Significance Levels:

* = .05
** = .01
*** = .001

plus local revenue. Federal revenue had some equalizing effects for personal wealth. The reform had little impact in the personal wealth differences. The interaction between mean family income and year was not statistically significant in a two-way analysis of variance.

Explaining the District Concentration Results

In the data presented above, we have seen that district concentrations of minority and poor pupils are significantly associated with the amounts of school revenue received by the districts. We have seen that districts with high proportions of Spanish-background pupils tend to receive more revenues of all types than other districts. We have seen that districts with moderate concentrations of Black pupils tend to receive the most revenue, while districts with very low or very high percentages of Black pupils tend to receive less revenues. Finally, we saw that districts with greater personal wealth, measured either by mean family income or by percent poor pupils, tend to receive more revenues than other districts. In this section, an attempt will be made to explain these effects in terms of characteristics of the school districts and of Florida's school finance system which could produce such effects.

The original intent was to explain the effects summarized above with the results of a series of multiple regression analyses. These analyses would indicate which district characteristics are important in determining school revenues, and the relative importance of these factors. These analyses would also indicate how relationships among these determinants of school revenues have changed over the years of this study, as well as the extent to which each of them accounts for observed differences among districts with differing concentrations of ethnic and poor pupils. However, in practice, multiple regression analyses such as these were able to provide little insight into the causes of the district concentration results. The reason for the lack of success of the multiple regression analyses in Florida may be seen in the intercorrelations among the variables which were used in those analyses. These intercorrelations are presented in Tables 56 through 59. The predictors that one might include in regression analyses designed to explain the district concentration results are, for example, equalized property wealth per pupil, equalized tax rate, personal wealth (mean family income and percent poor), percent urban, percent Spanish and Black, ADA, and variables associated with the FEFP (weighted FTE per ADA and cost of living). It may be seen in Tables 53 through 56 that these variables are all highly intercorrelated, except percent Black. In the regression analyses, percent Black was dummy-coded into three categorical variables, representing low, moderate, and high percentages of Black pupils. These dummy-coded variables also had high intercorrelations with other important predictors. A series of multiple regression analyses were done using various combinations of these variables as predictors and state plus local revenue per pupil as the criterion. Almost any regression of this type containing more than two predictors suffered from severe multicolinearity problems --

TABLE 56

CORRELATIONS AMONG SCHOOL FINANCE AND DEMOGRAPHIC VARIABLES IN FLORIDA SCHOOL DISTRICTS: 1972-73

	Equal. Millage	Equal. Value	Pct. Black	Percent Anglo	Percent Span.	Percent Minor.	Local Revenue	State Revenue	Loc. + St.Rev.	Fed. Rev.	Total Revenue	ADA	Mean Income	Percent Urban	Percent Poor	Sales Ratio
Equalized Millage	1.00	.00	- .10	.05	.17	- .05	.36*	- .52**	- .16	- .41**	- .29**	.33**	.54**	.53**	- .50**	.61*
Equalized Assessed Value	- .31	1.00	- .16	.00	.39**	.00	.91**	.53**	.57**	- .20	.40**	.13	.33**	.18	- .31*	- .04
Percent Black Pupils	.04	.02	1.00	- .93**	- .16	.93**	- .19	.13	- .09	.26	.02	-.01	- .14	- .07	.55**	- .08
Percent Anglo Pupils	- .14	- .34*	- .72**	1.00	- .20	-1.00**	.03	.01	.06	- .27	- .06	-.14	.02	.00	- .47**	.02
Percent Spanish-Background Pupils	.16	.48**	.10	- .77**	1.00	.20	.44**	-.40**	.10	.05	.10	.49**	.39**	.22	- .23	.19
Percent Minority Pupils	.14	.34*	.72**	-1.00**	.77**	1.00	- .03	- .01	- .06	.27	.06	.14	- .01	.00	.47**	- .02
Local Revenue Per ADA	.27	.95**	.03	- .36*	.50**	.36*	1.00	- .70**	.49**	- .31*	.28	.27	.55**	.39**	- .48**	.16
State Revenue Per ADA	- .31*	- .78**	.04	.29*	- .47**	- .29*	- .84**	1.00	.28	.58**	.45**	-.36*	- .66**	-.65**	.61**	- .26
Local + State Revenue Per ADA	.27	.95**	.03	- .36*	.50**	.36*	.85**	- .43**	1.00	.30*	.93**	-.08	- .07	- .27	.10	- .11
Federal Revenue Per ADA	- .01	- .08	.28	- .56**	.53**	.56**	- .07	.29	.07	1.00	.62**	-.13	- .35*	-.36*	.53**	- .21
Total Revenue Per ADA	.14	.73**	.18	- .47**	.52**	.47**	.75**	- .32*	.94**	.40**	1.00	-.12	- .19	-.36*	.28	- .17
Average Daily Attendance	.23	.43**	.15	- .69**	.85**	.69**	.48**	- .46**	.36*	.35*	.44**	1.00	.60**	.65**	- .47**	.19
Mean Family Income	.41*	.57**	- .01	- .33**	.50**	.33**	.68**	- .71**	.44**	- .01	.40**	.65**	1.00	.78**	- .71**	.15
Percent Urban Pupils	.27	.35*	.08	- .30*	.37**	.30*	.43**	- .52**	.22	.00	.20	.70**	.78**	1.00	- .64**	.22
Percent Poor Pupils	- .29*	-.34*	.51**	- .16	- .25	.16	- .42**	.54**	- .18	.25	- .08	-.48**	- .72**	-.72**	1.00	- .18
Assessment Sales Ratio	.64**	.07	.17	- .45**	.48**	.45**	.24	- .29*	.11	.38**	.23	.42**	.26	.19	- .06	1.00

NOTE: Upper off-diagonal correlations are unweighted; lower off-diagonal correlations are weighted by ADA. Mean family income, percent urban, and percent poor are from 1970 census. Significance Levels: *=.01, **=.001.

TABLE 57

CORRELATIONS AMONG SCHOOL FINANCE AND DEMOGRAPHIC VARIABLES IN FLORIDA SCHOOL DISTRICTS: 1973-74

	Equal. Mill.	Equal. Value	Pct. Black	Percent Anglo	Pct. Span.	Percent Minor.	Local Rev.	State Revenue	Loc. + St.Rev	Federal Revenue	Total Rev.	ADA	Mean Income	Percent Urban	Pct. Poor	FTE	Cost of Living	FTE x C of L
Equalized Millage	1.00	-.06	-.03	-.02	.10	.02	.16	-.20	-.03	-.31*	-.15	.11	.09	.17	-.17	-.08	.08	-.03
Equalized Assessed Value	-.12	1.00	-.07	-.03	.23	.03	.64**	-.45**	.32*	-.11	.23	.08	.20	.16	-.16	-.02	.14	.07
Percent Black Pupils	.08	.03	1.00	-.93**	-.13	.93**	-.18	.07	-.16	.26	-.03	.00	-.13	-.04	.54**	.00	-.09	-.04
Percent Anglo Pupils	-.18	-.25	-.70**	1.00	-.23	-1.00**	.01	.06	.09	-.33*	-.05	-.17	-.01	-.03	-.44**	.00	-.07	-.05
Percent Spanish-Background Pupils	.18	.33*	.12	-.79**	1.00	.24	.38**	-.30	.16	.14	.19	.51**	.39**	.24	-.24	-.01	.42**	.24
Percent Minority Pupils	.18	.25	.70**	-1.00**	.79**	1.00	-.01	-.06	-.09	.33**	.05	.17	.01	.03	.44**	.00	.07	.05
Local Revenue Per ADA	.09	.75**	-.02	-.31*	.46**	.31*	1.00	-.73**	.49**	-.11	.38**	.19	.46**	.35*	-.42**	-.04	.30*	.15
State Revenue Per ADA	-.05	-.43**	.05	.04	-.09	-.04	-.63**	1.00	.25	.26	.31*	-.19	-.50**	-.50**	.49**	.46**	-.26	.25
State + Local Revenue Per ADA	.08	.62**	.01	-.37*	.52**	.37*	.79**	-.01	1.00	.18	.92**	.03	.02	-.15	.03	.53**	.11	.53**
Federal Revenue Per ADA	.09	.02	.27	-.61**	.61**	.61**	.10	.05	.17	1.00	.54**	-.12	-.21	-.29*	.38**	.28	-.08	.20
Total Revenue Per ADA	.10	.57**	.08	-.50**	.64**	.50**	.75**	.00	.97**	.42**	1.00	-.02	-.06	-.24	.17	.56**	-.06	.53**
Average Daily Attendance (ADA)	.13	.28	.17	-.71**	.85**	.71**	.40**	-.03	.49**	.39**	.55**	1.00	.60**	.65**	-.48**	-.06	.78**	.40**
Mean Family Income	-.06	.36*	.03	-.36*	.49**	.36**	.56**	-.30*	.48**	.17	.49**	.65**	1.00	.78**	-.71**	-.22	.81**	.27
Percent Urban Pupils	.07	.22	.12	-.34*	.38*	.34*	.39**	-.30*	.27	.08	.27	.70**	.78**	1.00	-.64**	-.21	.73**	.23
Percent Poor Pupils	.00	-.18	.48	-.12	-.26	.12	-.39**	.28	-.27	.14	-.22	-.49**	-.72**	-.72**	1.00	.25	-.56**	-.11
Weighted FTE Per ADA	.14	.34*	.17	-.39**	.41**	.39**	.39**	.16	.62**	.30*	.65**	.42**	.17	.22	-.01	1.00	-.10	.82**
Cost of Living Index	.03	.42**	.17	-.59**	.68**	.59**	.55**	-.15	.60**	.28	.62**	.85**	.85**	.78**	-.58**	.38**	1.00	.49**
Weighted FTE Per ADA Times Cost of Living	.10	.46**	.20	-.62**	.69**	.62**	.59**	-.03	.73**	.35*	.76**	.82**	.68**	.66**	-.41**	.76**	.89**	1.00

TABLE 58

CORRELATIONS AMONG SCHOOL FINANCE AND DEMOGRAPHIC VARIABLES IN FLORIDA SCHOOL DISTRICTS: 1974-75

	Equal. Mill.	Equal. Value	Pct. Black	Pct. Anglo	Pct. Spanish	Pct. Min.	Local Rev.	State Rev.	Loc.+ St.Rev.	Federal Revenue	Total Revenue	ADA	Mean Income	Pct. Urban	Percent Poor	FTE	Cost of Liv.	FTE x C of L.
Equalized Millage	1.00	.24	.05	-.06	.02	.06	.45**	-.38**	.17	- .09	.08	.03	.22	.26	- .18	- .02	.16	.06
Equalized Assessed Value	-.15	1.00	- .22	.07	.33*	-.37	.95**	-.76**	.42**	- .15	.23	.19	.45**	.34*	- .44**	- .02	.66**	.33*
Percent Black Pupils	.12	- .08	1.0C	-.92**	- .11	.92**	- .23	.11	- .21	.18	- .06	.02	- .11	- .02	.52**	.04	- .13	- .04
Percent Anglo Pupils	.15	- .21	- .71**	1.00	- .27	-1.00**	.90	.00	.14	- .21	.00	-.20	- .04	- .06	- .41**	- .04	- .09	- .09
Percent Spanish-Background Pupils	- .31*	.36*	.18	-.81**	1.00	.27	.32*	-.25	.16	.08	.15	.49**	.38**	.22	- .23	.03	.56**	.338
Percent Minority Pupils	- .15	.21	.71**	-1.00**	.81**	1.00	- .09	.00	- .14	.21	.00	.20	.04	.06	.41**	.04	.09	.09
Local Revenue Per ADA	.01	.96**	- .12	- .16	.33**	.16	1.00	-.79**	.45**	-.18	.23	.19	.51**	.40**	- .49**	- .05	.64**	.30*
State Revenue Per ADA	- .24	- .65**	.14	- .09	.02	.09	- .70**	1.00	.19	.43**	.35*	-.21	- .54**	- .50**	.47**	.49**	- .56**	.14
State + Local Revenue Per ADA	- .21	.73**	- .04	- .31*	.48**	.31	.74**	-.04	1.00	.33**	.88**	.00	.03	- .09	- .10	.64**	.22	.67**
Federal Revenue Per ADA	- .16	- .14	.27	- .49**	.47**	.49**	- .17	.34*	.08	1.00	.74**	-.14	- .24	- .23	.36*	.42**	- .16	.28*
Total Revenue Per ADA	- .25	.61**	.06	- .46**	.60**	.46**	.61**	.08	.94**	.43**	1.00	- .06	- .10	- .18	.11	.66**	.07	.62**
Average Daily Attendance (ADA)	- .29	.34*	.22	-.73**	.85**	.73	.27	.01	.40**	.18	.43**	1.00	.60**	- .65**	- .48**	.02	.54**	.31**
Mean Family Income	- .11	.53	.08	-.40**	.50	.40**	.54**	-.37*	.42**	-.05	.36*	.65**	1.00	.78**	- .71**	- .11	.76**	.30*
Percent Urban Pupils	- .02	.37*	.16	-.37*	.39**	.37*	.34*	-.22	.27	-.13	.20	.70**	.78**	1.00	- .64**	- .11	.63**	.24
Percent Poor Pupils	.11	-.43**	.44**	-.08	- .25	.08	- .44**	.34*	- .30*	.32*	- .16	- .49**	-.72**	- .72**	1.00	.21	- .66**	-.16
Weighted FTE Per ADA	- .18	.45**	.16	-.48**	.55**	.48**	.37*	.19	.69**	.29*	.73**	.58**	.34*	.34*	-.16	1.00	- .07	.85**
Cost of Living	- .31*	.71**	.15	-.64**	.79**	.64**	.65**	-.27	.66**	.17	.66**	.79**	.78**	.64**	-.52**	.57**	1.00	.47**
Weighted FTE Per ADA Times Cost of Living	- .28	.65**	.18	-.65**	.77**	.65**	.57**	-.05	.76**	.26	.78**	.79**	.64**	.56**	-.39**	.87**	.90**	1.00

NOTE: Upper off-diagonal correlations are unweighted; lower off-diagonal correlations are weighted by ADA.
Mean family income, percent urban, and percent poor are from 1970 census.

TABLE 59

CORRELATIONS AMONG SCHOOL FINANCE AND DEMOGRAPHIC VARIABLES IN FLORIDA SCHOOL DISTRICTS: 1975-76

	Equal. Mill.	Equal. Value	Pct. Black	Pct. Anglo	Percent Spanish	Percent Minor.	Local Revenue	State Revenue	Loc. + St. Rev	Federal Revenue	Total Rev.	ADA	Mean Income	Percent Urban	Pct. Poor	FTE	Cost of Living	FTE x C of L
Equalized Millage	1.00	.13	- .17	.13	.07	- .13	.30*	- .29*	.13	- .10	.06	.20	.27	.27	- .36*	- .06	.22	.10
Equalized Assessed Value	- .26	1.00	- .19	.06	.28	- .06	.95**	- .84**	.54**	- .09	.39**	.16	.40**	.28	- .40**	.00	.61**	.41**
Percent Black Pupils	.07	- .10	1.00	- .92**	-.11	.92**	-.21	.10	-.25	.29*	- .08	.02	-.11	- .02	.52**	- .09	- .13	-.15
Percent Anglo Pupils	- .21	- .14	- .71**	1.00	-.27	-1.00**	.07	.00	.13	-.32*	- .03	-.20	-.04	.06	.41**	.05	- .09	-.03
Percent Spanish-Background Pupils	.22	.28	.18	- .81**	1.00	.27	.33*	- .22	.30*	.10	.27	.49**	.39**	.23	-.23	.13	.56**	.49**
Percent Minority Pupils	.21	.14	.71**	-1.00**	.81**	1.00	-.07	.00	-.13	.32*	.03	.20	.04	.06	.41**	-.05	.09	.03
Local Revenue Per ADA	- .05	.95**	- .09	- .19	.35*	.19	1.00	- .85**	.61**	-.06	.45**	.20	.48**	.36*	.44**	.01	.64**	.45**
State Revenue Per ADA	.10	- .75**	.16	- .14	.06	.14	-.77**	1.00	-.10	.28	.04	-.17	-.41**	-.44**	.47**	.36*	- .58**	-.14
State + Local Revenue Per ADA	.02	.77**	.00	- .41**	.58**	.41**	.83**	- .28	1.00	.32*	.92**	.13	.16	.02	-.13	.57**	.34*	.64**
Federal Revenue Per ADA	.20	- .13	.35*	- .56**	.49**	.56**	-.06	.32*	.19	1.00	.67**	-.17	-.30*	-.29*	.49**	.19	- .19	.00
Total Revenue Per ADA	.08	.66**	.10	- .53**	.67**	.53**	.73**	- .16	.96**	.46**	1.00	.03	.00	-.10	.10	.52**	.18	.50**
Average Daily Attendance (ADA)	.24	.28	.22	- .73**	.85**	.73**	.33**	.09	.58**	.21	.59**	1.00	.60**	.65**	-.48**	.06	.54**	.43**
Mean Family Income	.12	.49**	.08	-.40**	.51**	.40**	.57**	-.32*	.57**	-.09	.49**	.65**	1.00	.78**	-.71**	-.04	.76**	.50**
Percent Urban Pupils	.15	.33*	.16	-.37*	.39**	.37*	.37**	-.17	.41**	-.12	.34*	.70**	.78**	1.00	-.64**	-.12	.63**	.35**
Percent Poor Pupils	-.10	-.42**	.44**	-.08	-.26	.08	-.45**	.33*	-.39**	.39**	-.24	-.49**	-.72**	-.72**	1.00	.11	-.66**	-.37**
Weighted FTE Per ADA	.07	.34*	.14	-.56**	.68**	.56**	.35*	.21	.72**	.42**	.77**	.62**	.28	.25	-.90	1.00	-.01	.72**
Cost of Living (1974-75)	.08	.65**	.15	-.64**	.79**	.64**	.70**	-.29*	.79**	.18	.77**	.79**	.78**	.64**	-.52**	.59**	1.00	.68**
Weighted FTE Per ADA Times Cost of Living	.09	.57**	.17	-.69**	.84**	.69**	.61**	-.07	.85**	.32**	.86**	.81**	.63**	.52**	-.37*	.86**	.92**	1.00

such as regression weights having opposite signs as predictor--criterion, etc. This sometimes happened even in two-predictor regression models. Regression results such as these can tell us little.

However, the same high predictor intercorrelations that limited the usefulness of the multiple regression analyses can provide some insight concerning the reasons for the district concentration results. It is apparent that districts with, for example, high percent Spanish, have greater revenue because those districts are large, high in both property and personal wealth, urban, have high costs of living, and have a relatively high ratio of weighted FTE to ADA. Also, these districts tend to have moderate percentages of Black pupils. Separating out the effects of these various variables is nearly impossible because they are all so highly intercorrelated. However, the overall pattern seems clear.

SUMMARY

A great deal of information has been presented concerning school finance in Florida. An attempt will be made here to summarize the most important findings.

First, the overall impact of the reform on the various school finance variables will be discussed. Large disparities property wealth were found among Florida's school districts. (Although, these disparities are quite small compared to other states.) Little variation in local tax rates was found, and the reform tended to decrease this local revenue variation. Less variation was found in state plus local revenue than in either of the two revenue sources taken separately; the reform did not change this. The variation in federal revenue was quite large compared to its mean; however, the total amount of federal revenue was relatively small. Overall, federal revenue had little impact on disparities among Florida's districts. The coefficients of variation in total revenue was about the same as the coefficients of variation for state plus local revenue.

Before the relationships between poor and minority pupils and school finance are discussed, two other issues will be summarized. The first of these is fiscal neutrality. Property-wealthy districts raised much more local revenue than others. Poorer districts received more state revenue, but not sufficient to make up for their lack of local revenue. Federal revenue was unrelated to property wealth. Overall, fiscal neutrality was not found in Florida, although the reform appears to have resulted in slightly more neutrality. Finally, it should be pointed out that, in Florida, poor pupils tended to be concentrated more in property-poor districts than did non-poor pupils.

For the most part, Black pupils are not isolated in Florida's school districts. Three districts have enrollments with over 50 percent Black pupils, but the Black pupils in these districts constitute only three percent of those in the state. In contrast, 70 percent of Florida's Spanish-background pupils are located in one district--Dade County. Hispanic students make up about 37 percent of Dade's enrollment. Poor pupils do not appear to be isolated by school district boundaries in Florida.

The first set of analyses comparing ethnic and poor groups on the school finance variables examined differences in statewide means (averages) for the various groups. No statistically significant differences were found among either ethnic or poor/non-poor groups for any of the school finance variables in these analyses. However, the trend was for Spanish-background pupils to have more favorable average revenues than the other ethnic groups.

The next series of analyses examined relationships between district concentration of ethnic minority or poor pupils and the school finance variables. The first such groups to be discussed will be Spanish-background pupils. First, it should be pointed out that the phrase "districts with high concentrations of Spanish-background pupils" refers mainly to Dade County, which is a large, urban, relatively property-wealthy district. Districts with high concentrations of Spanish-background pupils tended to have greater property wealth and local revenue per pupil. A negative relationship between percent Spanish-background pupils and state revenue per pupil was found before the reform; this relationship disappeared after the reform. Districts with greater concentrations of Spanish-background pupils had more state plus local revenue per pupil than other districts, and this advantage tended to increase after the reform. Such districts also received more federal revenue per pupil. Overall, districts with large concentrations of Spanish-background pupils received more revenue than other districts; this advantage tended to increase after the reform.

Overall, the relationships between percent Black pupils and the various school finance variables were statistically significant, but nonmonotonic. Districts with either high or low proportions of Black pupils fared similarly, while those with moderate proportions of Black pupils received either much more or much less revenue. This was also true for property wealth; districts with moderate proportions of Black pupils tended to have higher property wealth than other districts. By the same token, districts with moderate proportions of Black pupils had higher income residents, raised more local revenue per pupil, and received less state revenue per pupil than other districts. The reform tended to increase the state revenue received by districts in this middle group. State plus local revenue per pupil behaved much as did local revenue. While the relationship between percent

Black pupils and federal revenue was not statistically significant, federal revenue tended to benefit districts with higher concentrations of Black pupils. While districts with very low percentages of Black pupils tended to receive more state plus local revenue than districts with high concentrations of such pupils, federal revenue tends to bring the high Black concentration districts up to the level of the low Black concentration districts. Larger urban districts with moderate concentrations of Blacks remain the best-off when total revenue is examined. The reform had little impact on the relationship between percent Black pupils and school revenue, although it tended to help districts with moderate proportions of Blacks.

As noted above, districts with lower personal wealth tended to have less property wealth, in Florida. Also, these districts tended to be more rural and to raise less local revenue per pupil. Districts with lower personal wealth received more state revenue per pupil. This advantage decreased immediately after the reform, but since then has been increasing. These districts had less state plus local revenue than others, but more federal revenue. The relationship between percent poor pupils and total revenue per pupil was not statistically significant during any of the years. However, districts in the lower half in mean family income received less total revenue, on the average, than districts in the upper half.

With the exception of those Black pupils located in a few small, rural districts, minority pupils fared well in school revenue before the reform. This same basic picture remained after the reform. No major empirical changes were wrought by the reform; however, large urban, property wealthy districts tended to benefit more than other districts. This is probably due to features of the reform such as the cost-of-living differential and the pupil weighting for special educational programs which are more likely to be found in larger, wealthier districts. Districts with high concentrations of poor pupils tended to receive less revenue than other districts; the reform had little impact on this relationship.

FOOTNOTES

1. Frank Depalma, State Policy Making for the Public Schools of Florida (Columbus, Ohio: The Ohio State University, 1974).

2. Ibid.

3. Ibid.

4. Ibid.

5. Donald McMaster and Judy G. Sinkin, Money and Education: A Guide to Florida School Finance (paper presented at the Florida Conference, 13-15 January, 1977).

6. Steven Mintz, Analysis of State School Finance Reform Legislation in Florida, 1973 (unpublished paper prepared pursuant to U.S. Office of Education contract number OEC-0-74-0446).

7. Walter I. Garms and Michael W. Kirst, "Florida School Finance Study Technical Report" (Appendix B to Improving Education in Florida: A Report by the Governor's Committee on Education, Tallahassee Florida: Florida Department of Education, 1973).

8. Mintz, Analysis of State School Finance Reform Legislation in Florida, 1973.

9. Garms and Kirst, Florida School Finance Study Technical Report.

10. Ibid.

11. Ibid.

12. McMaster and Sinkin, Money and Education: A Guide to Florida School Finance.

13. Florida Department of Education, Florida Education Finance Program: State Support for Public Schools, 1976-1977 (Tallahassee, Florida: Florida Department of Education, 1976).

14. Ibid.

15. Ibid.

16. McMaster and Sinkin, Money and Education: A Guide to Florida School Finance.

17. Mintz, Analysis of State School Finance Reform Legislation in Florida, 1973.

18. Florida Department of Education, Florida Education Finance Program: State Support for Public Schools, 1976-1977.